

Department of the Treasury  
Internal Revenue Service

## 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.

OMB No. 1545-0047

2004

Open to Public  
Inspection

A For the 2004 calendar year, or tax year beginning 7/01/04, and ending 6/30/05

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

THE ROCHELLE CENTER

Number and street (or P.O. box if mail is not delivered to street address)

1020 SOUTHSIDE COURT

Room/suite

City or town, state or country, and ZIP + 4

NASHVILLE

TN 37203

D Employer identification no.

62-0813080

E Telephone number

615-254-0673

F Accounting method: ☐ Cash☒ Accrual ☐ Other (specify)

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

G Website: WWW.ROCHELLECENTER.ORG

J Organization type

(check only one) ☒ 501(c) ( 3 ) (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000.

The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 2,954,881

H and I are not applicable to section 527 organizations.

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

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

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," att. a list. See instr.)

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

I Group Exemption Number

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

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received:

a Direct public support

1a 30,832

b Indirect public support

1b 57,236

c Government contributions (grants)

1c 2,190,375

d Total (add lines 1a through 1c) (cash \$ 2,278,443 noncash \$ )

1d 2,278,443

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 600,143

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 17,041

5 Dividends and interest from securities

5

6a Gross rents

6a 55,292

b Less: rental expenses

6b

c Net rental income or (loss) (subtract line 6b from line 6a)

6c 55,292

7 Other investment income (describe )

7

8a Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

8a

b Less: cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss) (combine line 8c, columns (A) and (B))

8d

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐

a Gross revenue (not including \$ of contributions reported on line 1a)

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events (subtract line 9b from line 9a)

9c

10a Gross sales of inventory, less returns and allowances

10a

b Less: cost of goods sold

10b

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

10c

11 Other revenue (from Part VII, line 103)

11 3,962

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12 2,954,881

13 Program services (from line 44, column (B))

13 2,154,200

14 Management and general (from line 44, column (C))

14 342,449

15 Fundraising (from line 44, column (D))

15 36,979

16 Payments to affiliates (attach schedule)

16

17 Total expenses (add lines 16 and 44, column (A))

17 2,533,628

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 421,253

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 1,980,040

20 Other changes in net assets or fund balances (attach explanation)

20

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

21 2,401,293

**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. (See page 22 of 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
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	1,315,843	1,090,420	200,398
27	Pension plan contributions	27			25,025
28	Other employee benefits	28	253,549	212,263	36,706
29	Payroll taxes	29			4,580
30	Professional fundraising fees	30	20,516	8,451	11,250
31	Accounting fees	31			815
32	Legal fees	32			
33	Supplies	33	97,834	87,849	4,509
34	Telephone	34	26,471	19,554	5,476
35	Postage and shipping	35			370
36	Occupancy	36			
37	Equipment rental and maintenance	37	96,298	87,140	9,158
38	Printing and publications	38			
39	Travel	39	9,161	9,152	9
40	Conferences, conventions, and meetings	40			
41	Interest	41	17,205	17,205	
42	Depreciation, depletion, etc. (attach schedule)	42	130,604	109,699	20,192
43a	Other expenses not covered above (itemize):a	43a			713
43b	b SEE STATEMENT 1	43b	566,147	512,467	
43c	c	43c		53,680	
43d	d	43d			
43e	e	43e			
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	2,533,628	2,154,200	342,449
					36,979

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 page 25 of the instructions.)

What is the organization's primary exempt purpose?

SEE STATEMENT 2

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) & (4) orgs., & 4947(a)(1) trusts; but optional for others)

a	EVALUATION AND TRAINING OF MENTALLY REPTARDED ADULTS IN DAILY LIVING SKILLS, INCLUDING AN ENVIONMENT OF SHELTERED EMPLOYMENT. THE CENTER SERVES 120-150 PERSONS PER YEAR. (Grants and allocations \$ _____)	2,154,200
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)	2,154,200

**Part IV** Balance Sheets (See page 25 of the instructions.)

**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
45	Cash-non-interest-bearing	440	782
46	Savings and temporary cash investments	960,516	1,020,524
47a	Accounts receivable	417,989	
b	Less: allowance for doubtful accounts	5,004	
		228,917	412,985
48a	Pledges receivable		
b	Less: allowance for doubtful accounts		
49	Grants receivable		
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		
51a	Other notes and loans receivable (attach schedule)		
b	Less: allowance for doubtful accounts		
52	Inventories for sale or use		
53	Prepaid expenses and deferred charges	13,262	17,938
54	Investments-securities <b>SEE STATEMENT 3</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	2,695	3,190
55a	Investments-land, buildings, and equipment: basis		
b	Less: accumulated depreciation (attach schedule)		
56	Investments-other (attach schedule)		
57a	Land, buildings, and equipment: basis	2,821,260	
b	Less: accumulated depreciation (attach schedule) <b>SEE STATEMENT 4</b>	1,336,198	
58	Other assets (describe <b>SEE STATEMENT 5</b> )	1,118,144	1,485,062
		29,674	19,926
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	2,353,648	2,960,407
60	Accounts payable and accrued expenses	117,608	125,158
61	Grants payable		
62	Deferred revenue		
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64a	Tax-exempt bond liabilities (attach schedule)		
b	Mortgages and other notes payable (attach schedule) <b>SEE WORKSHEET</b>	256,000	433,956
65	Other liabilities (describe )		
66	<b>Total liabilities</b> (add lines 60 through 65)	373,608	559,114
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	1,747,040	1,971,581
68	Temporarily restricted	233,000	429,712
69	Permanently restricted		
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		
71	Paid-in or capital surplus, or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	1,980,040	2,401,293
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	2,353,648	2,960,407

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.

### Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements .....	▶	a	2,533,628
b	Amounts included on line a but not on line 17, Form 990:			
	(1) Donated services and use of facilities \$ .....			
	(2) Prior year adjustments reported on line 20, Form 990 \$ .....			
	(3) Losses reported on line 20, Form 990 \$ .....			
	(4) Other (specify): ..... \$ .....			
	Add amounts on lines (1) through (4) ▶		b	
c	Line a minus line b .....	▶	c	2,533,628
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	
e	Total expenses per line 17, Form 990 (line c plus line d) .....	▶	e	2,533,628

the instructions.)

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No  
If "Yes," attach schedule-see page 28 of the instructions.

## Part VI Other Information (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
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? If "Yes," attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions		
b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
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.)		
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?	X	
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?		
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
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.		
c Dues, assessments, and similar amounts from members		
d Section 162(e) lobbying and political expenditures		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
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) orgs. Enter: a Initiation fees and capital contributions included on line 12		
b Gross receipts, included on line 12, for public use of club facilities		
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders		
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? If "Yes," complete Part IX		X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
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		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a List the states with which a copy of this return is filed TN		
b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)		65
91 The books are in care of KARLEE ENGLUM Telephone no.		
Located at NASHVILLE, TN ZIP + 4 37203		
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

**SCHEDULE A**  
 (Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

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

OMB No. 1545-0047

**Supplementary Information-(See separate instructions.)**
**2004**
**▶ 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

Employer identification number

**THE ROCHELLE CENTER**
**62-0813080**
**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 empl. ben. plans & deferred comp.	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**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 ▶		

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

Schedule A (Form 990 or 990-EZ) 2004

**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.

- 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.)

- a Sale, exchange, or leasing of property? ..... 2a X
- b Lending of money or other extension of credit? ..... 2b X
- c Furnishing of goods, services, or facilities? ..... 2c X
- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990  
SEE STATEMENT 7 ..... 2d X

- e Transfer of any part of its income or assets? ..... 2e X

- 3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) ..... 3a X

- b Do you have a section 403(b) annuity plan for your employees? ..... 3b X

- 4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? ..... 4a X

- b Do you provide credit counseling, debt management, credit repair, or debt negotiation services? ..... 4b 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 5 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,861,048	594,088	633,454	626,419	3,715,009
16 Membership fees received					0
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	735,521	1,511,407	1,400,953	1,599,121	5,247,002
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	42,275	21,878	26,171	21,322	111,646
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets <b>STMT 8</b>	5,333	4,114	4,928	2,638	17,013
23 Total of lines 15 through 22	2,644,177	2,131,487	2,065,506	2,249,500	9,090,670
24 Line 23 minus line 17	1,908,656	620,080	664,553	650,379	3,843,668
25 Enter 1% of line 23	26,442	21,315	20,655	22,495	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 76,873
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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 3,843,668
d Add: Amounts from column (e) for lines: 18 111,646 19					26d 128,659
22 17,013 26b					26e 3,715,009
e Public support (line 26c minus line 26d total)					26f 96.6527%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
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
(2003) (2002) (2001) (2000)					
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
(2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines: 15 16					27c
17 20 21					27d
d Add: Line 27a total and line 27b total					27e
e Public support (line 27c total minus line 27d total)					27f
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27g
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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)**

	N/A	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		
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		
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.)	31		
2 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?	32d		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
3 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?	33h		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
4a 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.)

(To be completed ONLY by an eligible organization that filed Form 5768) **N/A**Check ☐ a if the organization belongs to an affiliated group. Check ☐ b if you checked "a" and "limited control" provisions apply.

## Limits on Lobbying Expenditures

(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-		
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	41
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.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(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 11 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			
Total lobbying expenditures (Add lines c through h.)			

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

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:

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

**52a** 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

b If "Yes," complete the following schedule:

[illegible]

Forms  
990 / 990-PF

## Mortgages and Other Notes Payable

2004

For calendar year 2004, or tax year beginning

7/01/04, and ending

6/30/05

Name

Employer Identification Number

THE ROCHELLE CENTER

62-0813080

## FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION

Name of lender

Relationship to disqualified person

(1) US BANK

(2) US BANK

(3) REGIONS BANK

(4) REGIONS BANK

(5)

(6)

(7)

(8)

(9)

(10)

Original amount  
borrowed

Date of loan

Maturity  
date

Repayment terms

Interest  
rate

(1) 200,000 6/02/04 6/02/09 MONTHLY PAYMENTS OF \$1,162 4.940

(2) 56,000 6/02/04 6/02/09 MONTHLY PAYMENTS OF \$325 4.940

(3) 94,717 7/15/04 7/15/09 MONTHLY PAYMENTS OF \$464 5.500

(4) 90,000 5/27/05 5/26/10 MONTHLY PAYMENTS OF \$530 5.000

(5)

(6)

(7)

(8)

(9)

(10)

Security provided by borrower

Purpose of loan

(1) 1132 GRAYCROFT AVE, MADISON, TN PURCHASE REAL AND PERSONAL PROPERTY

(2) 1088 12TH AVENUE, SOUTH NASHVILLE, TN PURCHASE REAL AND PERSONAL PROPERTY

(3) 7244 OLD HARDING PIKE, NASHVILLE, TN PURCHASE REAL AND PERSONAL PROPERTY

(4) 209 WELLINGTON DRIVE, MADISON, TN PURCHASE REAL AND PERSONAL PROPERTY

(5)

(6)

(7)

(8)

(9)

(10)

Consideration furnished by lender

Balance due at  
beginning of yearBalance due at  
end of year

(1) 200,000 195,980

(2) 56,000 54,874

(3) 93,257

(4) 89,845

(5)

(6)

(7)

(8)

(9)

(10)

Totals 256,000

433,956

## Federal Statements

Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
UTILITIES	72,340	71,835	505	
CONTRACTED SERVICES	216,025	207,672	8,353	
WORKSHOP WAGES & BENEFITS	220,942	220,942		
TRAINING	5,223	5,218	5	
INSURANCE	41,021	5,656	35,365	
BAD DEBTS	8,868		8,868	
MISCELLANEOUS	1,728	1,144	584	
TOTAL	\$ 566,147	\$ 512,467	\$ 53,680	\$ 0

Statement 2 - Form 990, Part III - Organization's Primary Exempt Purpose

TO ENABLE PERSON WITH DISABILITIES TO ACHIEVE THEIR HIGHEST  
LEVEL OF FUNCTIONING AND TO ASSIST THEIR FAMILIES OR CARE  
GIVERS IN ACQUIRING NEEDED SERVICES, TRAINING AND SUPPORT.

Statement 3 - Form 990, Part IV, Line 54 - Investments in Securities

Description	Beginning of Year	End of Year	Basis of Valuation
CORPORATE STOCK			
40 SHARES OF GENESCO STOCK	2,695	3,190	MARKET
	2,695	3,190	

Statement 4 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
BUILDINGS & EQUIPMENT	\$ 2,282,687	\$ 1,205,594	\$ 2,780,209	\$ 1,336,198
LAND	41,051		41,051	
TOTAL	\$ 2,323,738	\$ 1,205,594	\$ 2,821,260	\$ 1,336,198

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
SPECIAL EVENTS RECEIVABLE	\$ 29,674	\$ 19,926
TOTAL	\$ 29,674	\$ 19,926

Statement 6 - Form 990, Part VIII - Relationship of Activities

Line No.	Description
93A	REIMBURSEMENTS FOR PROVIDING PUBLIC EMPLOYMENT FOR CLIENTS WITH HANDICAPS.
93B	REVENUE RELATED TO SPECIAL PROGRAMS
93C	WORKSHOP REVENUES RESULTING FROM CONTACT JOBS OBTAINED TO PROVIDE SHELTERED EMPLOYMENT TO THE MENTALLY RETARDED.
93D	MTA FEES COLLECTED FROM CLIENTS. USED TO OFFSET TRANSPORT. EXPENSE.
93E	VR EVALUATIONS-FEES COLLECTED FOR VOCATIONAL REHAB SERVICES.

Statement 7 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of Exp

SEE FORM 990, PART V

Statement 8 - Schedule A, Part IV-A, Line 22 - Other Income

Description	2003	2002	2001	2000
MISCELLANEOUS	\$ 5,333	\$ 4,114	\$ 4,928	\$ 2,638
TOTAL	\$ 5,333	\$ 4,114	\$ 4,928	\$ 2,638