

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2005

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.

A For the 2005 calendar year, or tax year beginning , and ending 4-30-06

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

Tony Rice Center, Inc.

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

1300 Railroad Avenue

City or town

Shelbyville

State or country

TN

ZIP + 4

37160

D Employer identification number

64-1461832

E Telephone number

931-695-0957

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).

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," attach a list. See instructions.)

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

I Group Exemption Number ▶

G Website: ▶ N/A

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 chooses to file a return, be sure to file a complete return. Some states require a complete return.M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

801,958

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

1 Contributions, gifts, grants, and similar amounts received:					
a	Direct public support	1a		32,563	
b	Indirect public support	1b		26,444	
c	Government contributions (grants)	1c		467,821	
d	Total (add lines 1a through 1c) (cash \$ 502,908 noncash \$ 23,920)	1d		526,828	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		232,282	
3	Membership dues and assessments	3		0	
4	Interest on savings and temporary cash investments	4		1,003	
5	Dividends and interest from securities	5		0	
6a	Gross rents	6a			
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		0	
7	Other investment income (describe ▶ )	7		0	
8a	Gross amount from sales of assets other than inventory	(A) Securities	0	8a	0
b	Less: cost or other basis and sales expenses	0	8b	0	
c	Gain or (loss) (attach schedule)	0	8c	0	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		0	
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a		41,845	
b	Less: direct expenses other than fundraising expenses	9b		26,251	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		15,594	
10a	Gross sales of inventory, less returns and allowances	10a		0	
b	Less: cost of goods sold	10b		0	
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0	
11	Other revenue (from Part VII, line 103)	11		0	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		775,707	
13	Program services (from line 44, column (B))	13		707,690	
14	Management and general (from line 44, column (C))	14		0	
15	Fundraising (from line 44, column (D))	15		0	
16	Payments to affiliates (attach schedule)	16		0	
17	Total expenses (add lines 16 and 44, column (A))	17		707,690	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		68,017	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		748,803	
20	Other changes in net assets or fund balances (attach explanation)	20		0	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		816,820	

**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 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
<b>22</b>	Grants and allocations (attach schedule) . . . . . (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	22	0	0	
<b>23</b>	Specific assistance to individuals (attach schedule) . . . . .	23	0	0	
<b>24</b>	Benefits paid to or for members (attach schedule) . . . . .	24	0		
<b>25</b>	Compensation of officers, directors, etc. . . . .	25	55,000	55,000	
<b>26</b>	Other salaries and wages . . . . .	26	277,551	277,551	
<b>27</b>	Pension plan contributions . . . . .	27	0		
<b>28</b>	Other employee benefits . . . . .	28	42,330	42,330	
<b>29</b>	Payroll taxes . . . . .	29	34,544	34,544	
<b>30</b>	Professional fundraising fees . . . . .	30	0		
<b>31</b>	Accounting fees . . . . .	31	5,395	5,395	
<b>32</b>	Legal fees . . . . .	32	0		
<b>33</b>	Supplies . . . . .	33	78,416	78,416	
<b>34</b>	Telephone . . . . .	34	5,582	5,582	
<b>35</b>	Postage and shipping . . . . .	35	0		
<b>36</b>	Occupancy . . . . .	36	73,509	73,509	
<b>37</b>	Equipment rental and maintenance . . . . .	37	24,035	24,035	
<b>38</b>	Printing and publications . . . . .	38	952	952	
<b>39</b>	Travel . . . . .	39	27,157	27,157	
<b>40</b>	Conferences, conventions, and meetings . . . . .	40	2,565	2,565	
<b>41</b>	Interest . . . . .	41	7,434	7,434	
<b>42</b>	Depreciation, depletion, etc. (attach schedule) . . . . .	42	46,296	46,296	
<b>43</b>	Other expenses not covered above (itemize):				
a	Professional fees . . . . .	43a	26,924	26,924	0
b	. . . . .	43b	0	0	0
c	. . . . .	43c	0	0	0
d	. . . . .	43d	0	0	0
e	. . . . .	43e	0	0	0
f	. . . . .	43f	0	0	0
g	. . . . .	43g	0	0	0
<b>44</b>	<b>Total functional expenses.</b> Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) . . . . .	44	707,690	707,690	0

**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 ☒ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$ 0; (iii) the amount allocated to Management and general \$ 0; and (iv) the amount allocated to Fundraising \$ 0



**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) Beginning of year		(B) End of year
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing . . . . .	70,241	<b>45</b>	82,850
	<b>46</b> Savings and temporary cash investments . . . . .	66,140	<b>46</b>	48,383
	<b>47 a</b> Accounts receivable . . . . . <b>47a</b>	0		
	<b>b</b> Less: allowance for doubtful accounts . . . . . <b>47b</b>	0	<b>47c</b>	0
	<b>48 a</b> Pledges receivable . . . . . <b>48a</b>	0		
	<b>b</b> Less: allowance for doubtful accounts . . . . . <b>48b</b>	0	<b>48c</b>	0
	<b>49</b> Grants receivable . . . . .	21,000	<b>49</b>	16,800
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	<b>50</b>	0
	<b>51 a</b> Other notes and loans receivable (attach schedule) . . . . . <b>51a</b>	0		
	<b>b</b> Less: allowance for doubtful accounts . . . . . <b>51b</b>	0	<b>51c</b>	0
	<b>52</b> Inventories for sale or use . . . . .	2,296	<b>52</b>	1,228
	<b>53</b> Prepaid expenses and deferred charges . . . . .	35,382	<b>53</b>	35,920
	<b>54</b> Investments—securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	<b>54</b>	0
	<b>55 a</b> Investments—land, buildings, and equipment: basis . . . . . <b>55a</b>	0		
	<b>b</b> Less: accumulated depreciation (attach schedule) . . . . . <b>55b</b>	0	<b>55c</b>	0
<b>56</b> Investments—other (attach schedule) . . . . .	0	<b>56</b>	0	
<b>57 a</b> Land, buildings, and equipment: basis . . . . . <b>57a</b>	1,200,583			
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . . <b>57b</b>	427,174	<b>57c</b>	773,409	
<b>58</b> Other assets (describe <input type="checkbox"/> Utility deposits . . . . .)	3,075	<b>58</b>	3,075	
<b>59 Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .	958,000	<b>59</b>	961,665	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses . . . . .	5,322	<b>60</b>	8,448
	<b>61</b> Grants payable . . . . .		<b>61</b>	
	<b>62</b> Deferred revenue . . . . .	21,345	<b>62</b>	13,695
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	<b>63</b>	0
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule) . . . . .	0	<b>64a</b>	0
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .	182,530	<b>64b</b>	122,702
	<b>65</b> Other liabilities (describe <input type="checkbox"/> . . . . .)	0	<b>65</b>	0
<b>66 Total liabilities.</b> Add lines 60 through 65 . . . . .	209,197	<b>66</b>	144,845	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 67 through 69 and lines 73 and 74.</b>			
	<b>67</b> Unrestricted . . . . .	748,803	<b>67</b>	816,820
	<b>68</b> Temporarily restricted . . . . .		<b>68</b>	
	<b>69</b> Permanently restricted . . . . .		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 70 through 74.</b>			
	<b>70</b> Capital stock, trust principal, or current funds . . . . .		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>72</b>	
	<b>73 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) . . . . .	748,803	<b>73</b>	816,820
	<b>74 Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. . . . .	958,000	<b>74</b>	961,665

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

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>a</b>	801,959
<b>b</b>	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments . . . . .	<b>b1</b>	
2	Donated services and use of facilities . . . . .	<b>b2</b>	
3	Recoveries of prior year grants . . . . .	<b>b3</b>	
4	Other (specify): See attached statement . . . . .	<b>b4</b>	26,252
	Add lines <b>b1</b> through <b>b4</b> . . . . .	<b>b</b>	26,252
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .	<b>c</b>	775,707
<b>d</b>	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>	
2	Other (specify): . . . . .	<b>d2</b>	0
	Add lines <b>d1</b> and <b>d2</b> . . . . .	<b>d</b>	0
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b> . . . . .	<b>e</b>	775,707

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

<b>a</b>	Total expenses and losses per audited financial statements . . . . .	<b>a</b>	733,941
<b>b</b>	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities . . . . .	<b>b1</b>	
2	Prior year adjustments reported on Part I, line 20 . . . . .	<b>b2</b>	
3	Losses reported on Part I, line 20 . . . . .	<b>b3</b>	
4	Other (specify): Fund raising expenses . . . . .	<b>b4</b>	26,251
	Add lines <b>b1</b> through <b>b4</b> . . . . .	<b>b</b>	26,251
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .	<b>c</b>	707,690
<b>d</b>	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>	
2	Other (specify): . . . . .	<b>d2</b>	0
	Add lines <b>d1</b> and <b>d2</b> . . . . .	<b>d</b>	0
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b> . . . . .	<b>e</b>	707,690

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name See listing Str See listing	Title See listing			
City ST ZIP	Hr/WK	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			

**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)****75 a** Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . .**b** Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . . . .**75b**

X

**c** Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? . . . . .**75c**

X

**Note.** Related organizations include section 509(a)(3) supporting organizations.

If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

**d** Does the organization have a written conflict of interest policy? . . . . .**75d**

X

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>Not applicable</u> Str <u>Not applicable</u>				
City <u>ST</u> ZIP <u></u>	0	0	0	0
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				
Name <u></u> Str <u></u>				
City <u>ST</u> ZIP <u></u>				

**Part VI Other Information (See the instructions.)****76** Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .**76**

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.**77****78 a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .**78a****b** If "Yes," has it filed a tax return on **Form 990-T** for this year? . . . . .**78b****79** Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .**79****80 a** Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .**80a****b** If "Yes," enter the name of the organization ►   
and check whether it is ☐ exempt or ☐ nonexempt**81 a** Enter direct and indirect political expenditures. (See line 81 instructions.) . . . . .**81a****b** Did the organization file **Form 1120-POL** for this year? . . . . .**81b**

**Part VI Other Information (continued)**

		Yes	No
<b>82 a</b>	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>b</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.)		
	<b>82b</b> 23,920		
<b>83 a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
<b>84 a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
<b>85</b>	<b>501(c)(4), (5), or (6) organizations.</b> <b>a</b> Were substantially all dues nondeductible by members?		
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b> 0	
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b>	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?	<b>85h</b>	
<b>86</b>	<b>501(c)(7) orgs.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	
<b>87</b>	<b>501(c)(12) orgs.</b> Enter: <b>a</b> Gross income from members or shareholders	<b>87a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88</b>	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	<b>88</b>	X
<b>89 a</b>	<b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 <b>▶ N/A</b> ; section 4912 <b>▶ N/A</b> ; section 4955 <b>▶ N/A</b>		
<b>b</b>	<b>501(c)(3) and 501(c)(4) orgs.</b> 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	<b>89b</b>	X
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>▶ N/A</b>		
<b>d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization <b>▶ N/A</b>		
<b>90 a</b>	List the states with which a copy of this return is filed <b>▶ TN</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	<b>90b</b> 12	
<b>91 a</b>	The books are in care of <b>▶ Name Judy smith</b> Telephone no. <b>▶ 931-685-0957</b> Located at <b>▶ 1300 Railroad Avenue</b> City <b>Shelbyville</b> ST <b>TN</b> ZIP + 4 <b>▶ 37160</b>		
<b>b</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)? If "Yes," enter the name of the foreign country <b>▶</b> See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	<b>91b</b>	X
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <b>▶</b>	<b>91c</b>	X
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> — Check here <b>▶</b> and enter the amount of tax-exempt interest received or accrued during the tax year <b>▶ 92 N/A</b>		

**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	
<b>93</b> Program service revenue:					
<b>a</b> Participant fees					232,282
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14	1,003	
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events			12	15,594	
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue: <b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0		16,597	232,282
<b>105</b> Total (add line 104, columns (B), (D), and (E))					248,879

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See 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).
<b>93a</b>	Participant fees are charged to those who pay them to offset expenses not covered by grants and donations. Also the fees assist the individuals in the transition from detoxification to independent living by making them partially responsible for their living expenses.

**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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

**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).

<b>Please Sign Here</b>	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 <i>Samantha Kovalick</i>		Date 8/15/06 Exec Director		
<b>Paid Preparer's Use Only</b>	Preparer's signature <i>Joe Osterfeld</i>	Date 8/15/2006	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 Joe Osterfeld CPA PO Box 807, Columbia, TN 38402-0807	EIN 62-1763210		Phone no. 931-388-7144	



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

Department of the Treasury  
Internal Revenue Service

**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

**2005**

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

Name of the organization

Tony Rice Center, Inc.

Employer identification number

64-1461832

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

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0

Total number of other employees paid over \$50,000 ▶ None

**Part II-A 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		
		0
		0
		0
		0
		0

Total number of others receiving over \$50,000 for professional services . . . . . ▶ None

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

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
		0
		0
		0
		0
		0

Total number of other contractors receiving over \$50,000 for other services . . . . . ▶ none



**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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	518,358	531,743	511,591	500,906	2,062,598
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 . . . . .	293,167	296,337	273,935	254,148	1,117,587
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 . . . . .	592	426	658	1,427	3,103
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 . . . . .	0	0	0	0	0
23 Total of lines 15 through 22 . . . . .	812,117	828,506	786,184	756,481	3,183,288
24 Line 23 minus line 17 . . . . .	518,950	532,169	512,249	502,333	2,065,701
25 Enter 1% of line 23 . . . . .	8,121	8,285	7,862	7,565	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 . . . . . ▶					26a 41,314
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 2001 through 2004 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 2,065,701
d Add: Amounts from column (e) for lines: 18 <u>3,103</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u> . . . . . ▶					26d 3,103
e Public support (line 26c minus line 26d total) . . . . . ▶					26e 2,062,598
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶					26f 99.85%
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: (2004) _____ (2003) _____ (2002) _____ (2001) _____ 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: (2004) _____ (2003) _____ (2002) _____ (2001) _____ c Add: Amounts from column (e) for lines: 15 <u>0</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u> . . . . . ▶					27c 0
d Add: Line 27a total <u>0</u> and line 27b total <u>0</u> . . . . . ▶					27d 0
e Public support (line 27c total minus line 27d total) . . . . . ▶					27e 0
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ▶					27f 0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶					27g 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶					27h 0.00%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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	
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	
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	32d	
	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	
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.) ..... .....		
34 a	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	34a	
b	Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)(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	0
39	Other exempt purpose expenditures . . . . .	39	
40	Total exempt purpose expenditures (add lines 38 and 39) . . . . .	40	0
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	<b>The lobbying nontaxable amount is—</b>		
	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		41	0
42	Grassroots nontaxable amount (enter 25% of line 41) . . . . .	42	0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	43	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	44	0

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45	Lobbying nontaxable amount . . . . .				0
46	Lobbying ceiling amount (150% of line 45(e)) . . . . .				0
47	Total lobbying expenditures . . . . .				0
48	Grassroots nontaxable amount . . . . .				0
49	Grassroots ceiling amount (150% of line 48(e)) . . . . .				0
50	Grassroots lobbying expenditures . . . . .				0

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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.) . . . . .

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

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0



## Line 1 (990) - Public Support and Contributions

	Cash	Non Cash
<b>Line 1a - Direct public support</b>		
1 Contributions . . . . .	8,643	1 23,920
2 Membership dues and assessments (contributions from the public) . . . . .		2
3 Commercial co-venture . . . . .		3
4 Special events contributions (Line 9 - Special Events) . . . . .	0	4
5		5
6		6
7		7
8		8
9		9
10 Total . . . . .	8,643	10 23,920
<b>Line 1b - Indirect public support . . . . .</b>	26,444	
<b>Line 1c - Government contributions (grants) . . . . .</b>	467,821	

## Line 9 (990) - Special events and activities

	Event A	Event B	Event C	All others	Totals
1 Special event name	Horse Show				
1a Number of special events	1				
2 Gross receipts	41,845				2 41,845
3 Less contributions	0				3 0
4 Gross revenue	41,845	0	0	0	4 41,845
5 Less direct expenses	26,251				5 26,251
6 Net income or (loss)	15,594	0	0	0	6 15,594

# Line 57 (990) - Land, buildings, and equipment

Land (net of any amortization)						Land (net of any amortization)					
						Beginning				End	
1	Land				1	72,640				72,640	
2					2						
3					3						
4					4						
5					5						
6	Total land (net of any amortization)				6	72,640				72,640	

  

Buildings and equipment						Buildings and equipment						Accumulated depreciation					
						Beginning				End		Beginning				End	
7	Land improvements (10 years)				7	32,062				32,062		20,805				24,009	
8	Building (30 to 40 years)				8	795,102				799,673		152,366				177,268	
9	Furniture and equipment (3 to 7 years)				9	164,877				174,685		152,859				162,273	
10	Vehicles (5 years)				10	99,959				75,579		78,744				63,624	
11	Construction in progress				11	0				45,944		0				0	
12					12												
13					13												
14					14												
15					15												
16					16												
17	Total buildings and equipment				17	1,092,000				1,127,943		404,774				427,174	
18	Buildings and equipment (less accumulated depreciation)				18							687,226				700,769	
19	Total land, buildings and equipment				19							759,866				773,409	

Category or Item						Cost/Other Basis						Accumulated Depreciation						Book Value					
1					1																		
2					2																		
3					3																		
4					4																		
5					5																		
6					6																		
7					7																		
8					8																		
9					9																		
10					10																		
11	Total				11	0						0				0				0			



**Line 58 (990) - Other assets**

		3,075	3,075
		Beginning	End
1	Utility deposits	3,075	3,075
2			
3			
4			
5			
6			
7			
8			
9			
10			

**Line 64b (990) - Mortgages and other notes payable**

	Lender's name	Check if lender is a business	Original amount	Balance due beginning of year	Balance due end of year
1	Rural Development Association	<input checked="" type="checkbox"/>	170,000	123,971	118,081
2	Union Planters Bank	<input checked="" type="checkbox"/>	154,814	58,559	4,621
19	Totals . . . . .	19	324,814	182,530	122,702

  

	Security provided	Date of note	Maturity date	Repayment terms	Interest rate
1	Real estate	2/11/2000	3/17/2020	971 monthly	4.7500%
2	Real estate	7/28/2003	7/28/2006	4634 monthly	4.8400%

**Line b(4) and line d(2), Part IV-A (990) - Reconciliation of Rev. per Audited Financial Stmts.**

Line b(4) Other		
1	Fundraising expenses	1 26,251
2	Rounding	2 1
3		3
4		4
5		5
6	Total Line b(4), Part IV-A . . . . .	6 26,252

  

Line d(2) Other		
1		1
2		2
3		3
4		4
5		5
6	Total Line d(2), Part IV-A . . . . .	6 0

**Line b(4) and line d(2), Part IV-B (990) - Reconciliation of Exp. per Audited Financial Stmts.**

Line b(4) Other		
1	Fund raising expenses	1 26,251
2		2
3		3
4		4
5		5
6	Total Line b(4), Part IV-B . . . . .	6 26,251

  

Line d(2) Other		
1		1
2		2
3		3
4		4
5		5
6	Total Line d(2), Part IV-B . . . . .	6 0

TONY RICE CENTER, INC.  
EIN: 62-1461852

FORM 990 SUPPORTING SCHEDULE  
TAX YEAR: 07-01-2005 TO 06-30-2006

FORM 990, PAGE FOUR, PART V, LIST OF OFFICERS TRUSTEES AND KEY EMPLOYEES

<u>(A) NAME &amp; ADDRESS</u>	<u>(B) TITLE &amp; HRS WRK/WK</u>	<u>(C) COMPENSATION</u>	<u>(D) CONTRIB TO EMP BEN PLAN</u>	<u>(E) EXPENSE ACCT &amp; OTHER</u>
CARTER CLAY 508 RANDOLPH ST SHELBYVILLE TN 37160	BOARD MEMB 1	0	0	0
DAYMON DYE 305 JARRELL ST SHELBYVILLE TN 37160	VICE PRES 1	0	0	0
JUDY HOOKER 388 PINKSTON RD SHELBYVILLE TN 37160	BOARD MEMB 1	0	0	0
GAR MANULA PO BOX 45 SHELBYVILLE TN 37160	SECRETARY 1	0	0	0
DR TOM RICHARDS 880 UNION STREET SHELBYVILLE TN 37160	PRESIDENT 1	0	0	0
ERIC RICHARDS 101 ANJILL LANE TALLADEGA AL 35160	BOARD MEMB 1	0	0	0
TAMRA SMITH 830 S CANNON RD SHELBYVILLE TN 37160	BOARD MEMB 1	0	0	0
CAL WHITE 1114 CRICKET ST LAVERGNE TN 37086	TREASURER 1	0	0	0
SAMANTHA KOVALICK 1300 RAILROAD AVE SHELBYVILLE TN 37160	EXEC DIR 40	55,000	0	0