

**Caution:** Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to paper size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

CLIENT'S COPY



Smith, Schafer and Associates, Ltd.  
Certified Public Accountants  
220 South Broadway, Suite 102  
Rochester, Minnesota 55904

Rochester Senior Center Foundation  
121 North Broadway  
Rochester, MN 55906

Enclosed are the organization's 2014 Exempt Organization returns. The state Exempt Organization return and Annual Report are also enclosed. These should be signed, dated, and mailed.

Specific filing instructions are as follows.

FORM 990 RETURN:

Please sign and mail on or before February 17, 2015.

Mail to - Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

FORM 990-T RETURN:

No amount is due on Form 990-T.

Please sign and mail on or before February 17, 2015.

Mail to - Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

MINNESOTA FORM M4NP RETURN:

Mail to - Minnesota Revenue  
Mail Station 1257  
St. Paul, MN 55146-1257

Please sign and mail Form M4NP on or before February 17, 2015.

No payment is required.

MINNESOTA ANNUAL REPORT RETURN:

Please sign and mail Annual Report as soon as possible.

Mail to - Office of the Attorney General  
Suite 1200, Bremer Tower  
445 Minnesota Street  
St. Paul, MN 55101-2130

Enclose a check for \$25 made payable to State of Minnesota.  
Include the organization's state registration number on the  
remittance.

Copies of all the returns are enclosed for your files. We  
suggest that you retain these copies indefinitely.

Smith, Schafer and Associates, Ltd.

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

**A** For the 2013 calendar year, or tax year beginning **JAN 1, 2014** and ending **MAR 31, 2014**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>ROCHESTER SENIOR CENTER FOUNDATION</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>121 NORTH BROADWAY</b> City or town, state or province, country, and ZIP or foreign postal code <b>ROCHESTER, MN 55906</b> <b>F</b> Name and address of principal officer: <b>SALLY GALLAGHER</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>41-1483324</b> <b>E</b> Telephone number <b>(507) 287-1404</b> <b>G</b> Gross receipts \$ <b>322,497.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.ROCHESTERSENIORCENTER.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1983</b> <b>M</b> State of legal domicile: <b>MN</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE ROCHESTER SENIOR CENTER FOUNDATION PROVIDES FINANCIAL RESOURCES AND FUNDRAISING SERVICES TO</b>			
	<b>2</b> Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	23	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	21	
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	17	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	30	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	18,166.	
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	-11,796.	
	Revenue		<b>Prior Year</b>	<b>Current Year</b>
<b>8</b> Contributions and grants (Part VIII, line 1h)		16,150.	20.	
<b>9</b> Program service revenue (Part VIII, line 2g)		0.	0.	
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		14,106.	-15,515.	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		118,878.	18,166.	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		149,134.	2,671.	
Expenses		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	100,000.	70,081.
		<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
		<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	72,625.	19,013.
		<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>6,337.</b>			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	16,270.	6,989.	
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	188,895.	96,083.	
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-39,761.	-93,412.	
	Net Assets or Fund Balances		<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>20</b> Total assets (Part X, line 16)		1,583,882.	0.	
<b>21</b> Total liabilities (Part X, line 26)		574,112.	0.	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,009,770.	0.	

**Part II Signature Block**

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.

<b>Sign Here</b>	Signature of officer _____ Date _____	
	Type or print name and title _____	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>THOMAS H. WENTE</b>	Preparer's signature _____
	Firm's name ▶ <b>SMITH, SCHAFFER AND ASSOC., LTD.</b>	Date _____
	Firm's address ▶ <b>220 SOUTH BROADWAY, SUITE 102 ROCHESTER, MN 55904</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00029973</b>
	Firm's EIN ▶ <b>41-1489071</b>	Phone no. (507) 288-3277

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: SEE 990 PART 1, LINE 1.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] Yes [ ] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 76,419. including grants of \$ 70,081. ) (Revenue \$ ) RAISE FUNDS TO INCREASE THE ASSETS OF THE FOUNDATION IN ORDER TO HELP SUBSIDIZE THE PROGRAMS AND ACTIVITIES OF THE ROCHESTER SENIOR CENTER.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 76,419.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....		X
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	X	
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
24d			
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
25b			X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II .....		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
28a			X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
28b			X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
29			X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	X	
31		X	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
34		X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
35b			
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
36			X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
37			X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	
38		X	



**Part V** Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
<b>4a</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
<b>4b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	23		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent .....		
	21		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....	X	
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? .....		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? .....		X
<b>6</b>	Did the organization have members or stockholders? .....	X	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? .....	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body? .....	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O .....		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? .....		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done .....	X	
<b>13</b>	Did the organization have a written whistleblower policy? .....	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? .....	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official .....		X
<b>b</b>	Other officers or key employees of the organization .....		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **CINDY SOGLA - (507)287-1404**  
**121 NORTH BROADWAY, ROCHESTER, MN 55906**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEAN STENEHJEM DEVELOPMENT DIRECTOR	40.00	X		X			0.	36,562.	7,368.	
(2) SALLY GALLAGHER EXECUTIVE DIRECTOR	5.00	X		X			0.	54,407.	7,567.	
(3) JOHN ELLINGSON DIRECTOR	0.50	X					0.	0.	0.	
(4) JOHN BEATTY DIRECTOR	0.50	X					0.	0.	0.	
(5) KEVIN HENNESSEY DIRECTOR	0.50	X					0.	0.	0.	
(6) GERALD MAHONEY DIRECTOR	0.50	X					0.	0.	0.	
(7) JOSEPH MAHONEY DIRECTOR	0.50	X					0.	0.	0.	
(8) BOB ELWOOD SR. DIRECTOR	0.50	X					0.	0.	0.	
(9) TIMOTHY MELIN VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(10) ANN SAND PAST PRESIDENT	0.50	X		X			0.	0.	0.	
(11) LUCINDA STOCKWELL PRESIDENT	1.00	X		X			0.	0.	0.	
(12) DICK HEXUM DIRECTOR	0.50	X					0.	0.	0.	
(13) BERNIE NESLER DIRECTOR	0.50	X					0.	0.	0.	
(14) DEBORAH NUSBAUM DIRECTOR	0.50	X					0.	0.	0.	
(15) DR. ERIC TANGALOS AGENCY BOARD PRESIDENT	5.00	X		X			0.	0.	0.	
(16) LORI LONERGAN BRENNAN DIRECTOR	0.50	X					0.	0.	0.	
(17) BRUCE SWANSON TREASURER	0.50	X		X			0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DANA KNAAK DIRECTOR	0.50	X						0.	0.	0.
(19) MARK CAIRNS DIRECTOR	0.50	X						0.	0.	0.
(20) KARL PASCH DIRECTOR	0.50	X						0.	0.	0.
<b>1b Sub-total</b>								0.	90,969.	14,935.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								0.	90,969.	14,935.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	20.				
	g	Noncash contributions included in lines 1a-1f: \$						
	h	<b>Total.</b> Add lines 1a-1f		20.				
	Program Service Revenue	2 a		Business Code				
b								
c								
d								
e								
f		All other program service revenue						
g		<b>Total.</b> Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		745.			745.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	7,800.				
		Less: rental expenses	(ii) Personal	4,316.				
		Rental income or (loss)		3,484.				
	d	Net rental income or (loss)		3,484.		3,484.		
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
		Less: cost or other basis and sales expenses	(ii) Other		3,528.			
		Gain or (loss)			19,788.			
		Net gain or (loss)			-16,260.			-16,260.
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		Less: direct expenses	b					
Net income or (loss) from fundraising events								
9 a	Gross income from gaming activities. See Part IV, line 19	a	299,392.					
	Less: direct expenses	b	284,950.					
	Net income or (loss) from gaming activities			14,442.		14,442.		
10 a	Gross sales of inventory, less returns and allowances	a	11,012.					
	Less: cost of goods sold	b	10,772.					
	Net income or (loss) from sales of inventory			240.		240.		
Miscellaneous Revenue			Business Code					
11 a								
	b							
	c							
	d	All other revenue						
	e	<b>Total.</b> Add lines 11a-11d						
12	<b>Total revenue.</b> See instructions.			2,671.	0.	18,166.	-15,515.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	70,081.	70,081.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	15,210.	5,070.	5,070.	5,070.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,472.	824.	824.	824.
10 Payroll taxes	1,331.	444.	444.	443.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	6,855.		6,855.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	796.		796.	
23 Insurance	-662.		-662.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a _____				
b _____				
c _____				
d _____				
e All other expenses _____				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	96,083.	76,419.	13,327.	6,337.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	4,850.	<b>1</b>	0.
	<b>2</b> Savings and temporary cash investments .....	188,413.	<b>2</b>	0.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	0.
	<b>4</b> Accounts receivable, net .....	2,900.	<b>4</b>	0.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	0.
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	0.
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	0.
	<b>8</b> Inventories for sale or use .....	5,091.	<b>8</b>	0.
	<b>9</b> Prepaid expenses and deferred charges .....	3,564.	<b>9</b>	0.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 0.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 0.	539,333.	<b>10c</b> 0.
	<b>11</b> Investments - publicly traded securities .....	839,731.	<b>11</b>	0.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	0.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	0.
	<b>14</b> Intangible assets .....		<b>14</b>	0.
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	0.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	1,583,882.	<b>16</b>	0.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	13,258.	<b>17</b>	0.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	269,525.	<b>23</b>	0.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	291,329.	<b>25</b>	0.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	574,112.	<b>26</b>	0.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	1,005,746.	<b>27</b>	0.
	<b>28</b> Temporarily restricted net assets .....	4,024.	<b>28</b>	0.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	1,009,770.	<b>33</b>	0.	
<b>34</b> Total liabilities and net assets/fund balances .....	1,583,882.	<b>34</b>	0.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,671.
2	Total expenses (must equal Part IX, column (A), line 25)	2	96,083.
3	Revenue less expenses. Subtract line 2 from line 1	3	-93,412.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,009,770.
5	Net unrealized gains (losses) on investments	5	9,791.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-926,149.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	0.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**  
OMB No. 1545-0047

**2013**

Open to Public Inspection

<b>Name of the organization</b> ROCHESTER SENIOR CENTER FOUNDATION	<b>Employer identification number</b> 41-1483324
---	---

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  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 exempt 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)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 

	Yes	No
<b>11g(i)</b>		X
<b>11g(ii)</b>		X
<b>11g(iii)</b>		X
  - (ii) A family member of a person described in (i) above? .....
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? .....
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
SENIOR CITIZENS SERVICES	41-08486607		X		X		X		70,081.
<b>Total</b>	<b>1</b>								<b>70,081.</b>

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

FORM 990, PART IV, LINE 2:

EXPLANATION: THE ORGANIZATION TRANSFERRED ITS ASSETS AND LIABILITIES TO SENIOR CITIZEN SERVICES, A NONPROFIT ORGANIZATION, ON MARCH 31, 2014 PURSUANT TO THE ARTICLES OF MERGER.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts .....				
	<b>2</b> Less: Contributions .....				
	<b>3</b> Gross income (line 1 minus line 2) .....				
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....				
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		<b>1</b> Gross revenue .....	250,193.	48,929.	270.
Direct Expenses	<b>2</b> Cash prizes .....	159,644.	34,448.		194,092.
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....	13,608.	2,592.		16,200.
	<b>5</b> Other direct expenses .....	59,757.	14,901.		74,658.
	<b>6</b> Volunteer labor .....	<input checked="" type="checkbox"/> Yes 7.00 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 7.00 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 7.00 % <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				284,950.	
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) .....				14,442.	

**9** Enter the state(s) in which the organization operates gaming activities: MN  
**a** Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

<b>13a</b>		%
<b>13b</b>	100.00	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ CINDY SOGLA

Address ▶ 121 NORTH BROADWAY - ROCHESTER, MN 55906

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ DEBORAH NUSBAUM

Gaming manager compensation ▶ \$ 4,375.

Description of services provided ▶ MANAGES AND OPERATES THE GAMBLING OPERATIONS.

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 70,081.

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.  
▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

**2014**  
OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization **ROCHESTER SENIOR CENTER FOUNDATION** Employer identification number **41-1483324**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
SENIOR CITIZEN'S SERVICES, INC. 121 NORTH BROADWAY ROCHESTER, MN 55906	41-0848660	501(C)(3)	70,081.	0.			RESOURCES TO PROVIDE FACILITIES AND SERVICES FOR SENIOR CITIZENS SERVICES, INC.

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **1.**

**3** Enter total number of other organizations listed in the line 1 table ▶

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2013)



**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**PART I, LINE 2:**

**EXPLANATION: SENIOR CITIZENS SERVICES, INC RECEIVES THE BINGO FUNDS LAWFUL PURPOSE CONTRIBUTION TO BE USED FOR PROGRAM ACTIVITIES AND IS MONITORED MONTHLY BY THE FOUNDATION'S BOARD OF DIRECTORS.**

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

Department of the Treasury  
Internal Revenue Service

**Liquidation, Termination, Dissolution, or Significant Disposition of Assets**

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.
- ▶ Attach certified copies of any articles of dissolution, resolutions, or plans.
- ▶ Attach to Form 990 or 990-EZ.
- ▶ Information about Schedule N (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

2014  
OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization **ROCHESTER SENIOR CENTER FOUNDATION** Employer identification number **41-1483324**

**Part I** **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
	NET ASSETS	03/31/14	953,323.		41-0848660	SENIOR CITIZEN'S SERVICES, INC 121 NORTH BROADWAY ROCHESTER, MN 55906	501(C)(3)

2 Did or will any officer, director, trustee, or key employee of the organization:

- a Become a director or trustee of a successor or transferee organization? .....
- b Become an employee of, or independent contractor for, a successor or transferee organization? .....
- c Become a direct or indirect owner of a successor or transferee organization? .....
- d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution? .....
- e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III. ▶ **SEE PART III**

	Yes	No
2a	X	
2b	X	
2c		X
2d		X

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

Schedule N (Form 990 or 990-EZ) (2013)

**Part I Liquidation, Termination, or Dissolution** (continued)

**Note.** If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

<b>3</b>	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III.....	<b>3</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4a</b>	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate? .....	<b>4a</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	If "Yes," did the organization provide such notice? .....	<b>4b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b>	Did the organization discharge or pay all of its liabilities in accordance with state laws? .....	<b>5</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>6a</b>	Did the organization have any tax-exempt bonds outstanding during the year? .....	<b>6a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	Did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws? .....	<b>6b</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b>	If "Yes," to line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III.			

**Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

<b>1</b>	<b>(a)</b> Description of asset(s) distributed or transaction expenses paid	<b>(b)</b> Date of distribution	<b>(c)</b> Fair market value of asset(s) distributed or amount of transaction expenses	<b>(d)</b> Method of determining FMV for asset(s) distributed or transaction expenses	<b>(e)</b> EIN of recipient	<b>(f)</b> Name and address of recipient	<b>(g)</b> IRC section of recipient(s) (if tax-exempt) or type of entity

<b>2</b>	Did or will any officer, director, trustee, or key employee of the organization:		<b>Yes</b>	<b>No</b>
<b>a</b>	Become a director or trustee of a successor or transferee organization? .....	<b>2a</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Become an employee of, or independent contractor for, a successor or transferee organization? .....	<b>2b</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b>	Become a direct or indirect owner of a successor or transferee organization? .....	<b>2c</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b>	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? .....	<b>2d</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>e</b>	If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III .....			

**Part III Supplemental Information.** Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e.  
Also complete this part to provide any additional information.

PART I, LINE 2E:

NAME OF PERSON: ALL MEMBERS OF THE BOARD OF DIRECTORS AND DEAN STENEHJEM,  
THE DEVELOPMENT DIRECTOR.

PART I, LINE 2E:

EXPLANATION: ALL MEMBERS OF THE BOARD OF DIRECTORS HAD THE OPPORTUNITY TO  
SERVE ON THE BOARD OF DIRECTORS OF SENIOR CITIZENS SERVICES, INC., THE  
SURVIVING NONPROFIT ORGANIZATION AS A RESULT OF THE MERGER ON MARCH 31,  
2014.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

2014

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

ROCHESTER SENIOR CENTER FOUNDATION

Employer identification number

41-1483324

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SENIOR CITIZEN'S SERVICES, INC. (DBA ROCHESTER SENIOR CENTER) WHICH IS  
THE SOLE MEMBER OF THE FOUNDATION. IN COLLABORATION WITH THE ROCHESTER  
SENIOR CENTER, THE FOUNDATION IS COMMITTED TO A PLAN THAT WILL ASSURE  
FINANCIAL RESOURCES NEEDED TO PROVIDE FACILITIES AND SERVICES THAT WILL  
ASSIST OLDER ADULTS TO LIVE A HEALTHY AND INDEPENDENT LIFESTYLE.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

EXPLANATION: THE ORGANIZATION MERGED WITH SENIOR CITIZENS SERVICES,  
INC., A RELATED NONPROFIT ORGANIZATION, ON MARCH 31, 2014.

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: GERALD MAHONEY, DIRECTOR, IS THE PARENT OF JOSEPH MAHONEY,  
DIRECTOR.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: ANYONE AGE 50 OR OLDER IS ELIGIBLE TO BECOME A MEMBER OF THE  
ORGANIZATION FOR A MONTHLY COST.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: BOARD MEMBERS ELECT THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FORM 990 IS SENT TO ALL BOARD MEMBERS AND VOTED ON AT THE  
NEXT MEETING.

Name of the organization ROCHESTER SENIOR CENTER FOUNDATION	Employer identification number 41-1483324
--	--

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: ALL DISCLOSED CONFLICTS ARE VERBALLY DISCLOSED AT AGENCY & FOUNDATION BOARD MEETINGS.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: ALL GOVERNING DOCUMENTS ARE AVAILABLE THROUGH THE BUSINESS OFFICE AND/OR EXECUTIVE DIRECTOR.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

NET ASSETS TRANSFERRED TO RELATED ORGANIZATION -926,149.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

2014

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

ROCHESTER SENIOR CENTER FOUNDATION

Employer identification number

41-1483324

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
SENIOR CITIZEN'S SERVICES, INC. - 41-0848660 121 NORTH BROADWAY ROCHESTER, MN 55906	SERVICES TO SENIOR CITIZENS IN THE COMMUNITY	MINNESOTA	501(C)(3)	7			X

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

Schedule R (Form 990) 2013

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No



**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....	X	
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) SENIOR CITIZEN'S SERVICES, INC.	B	70,081.	
(2)			
(3)			
(4)			
(5)			
(6)			





# Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2013 or other tax year beginning JAN 1, 2014, and ending MAR 31, 2014

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

<b>A</b> <input type="checkbox"/> Check box if address changed		Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number (Employees' trust, see instructions.)
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3)	Print or Type	<b>ROCHESTER SENIOR CENTER FOUNDATION</b>	<b>41-1483324</b>
<input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Unrelated business activity codes (See instructions.)
<input type="checkbox"/> 408A <input type="checkbox"/> 530(a)		<b>121 NORTH BROADWAY</b>	
<input type="checkbox"/> 529(a)		City or town, state or province, country, and ZIP or foreign postal code	
		<b>ROCHESTER, MN 55906</b>	<b>713200 722210</b>

<b>C</b> Book value of all assets at end of year: <b>0.</b>	F Group exemption number (See instructions.)			
	G Check organization type: <input checked="" type="checkbox"/> 501(c) corporation	<input type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust	<input type="checkbox"/> Other trust

H Describe the organization's primary unrelated business activity. ▶ **PULLTABS AND CONCESSIONS**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **CINDY SOGLA** Telephone number ▶ **(507) 287-1404**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <b>60,211.</b>			
b Less returns and allowances <u>                    </u> c Balance ▶	1c <b>60,211.</b>		
2 Cost of goods sold (Schedule A, line 7) .....	2 <b>42,691.</b>		
3 Gross profit. Subtract line 2 from line 1c .....	3 <b>17,520.</b>		<b>17,520.</b>
4 a Capital gain net income (attach Form 8949 and Schedule D) .....	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) .....	4b		
c Capital loss deduction for trusts .....	4c		
5 Income (loss) from partnerships and S corporations (attach statement) .....	5		
6 Rent income (Schedule C) .....	6		
7 Unrelated debt-financed income (Schedule E) .....	7 <b>4,508.</b>	<b>2,495.</b>	<b>2,013.</b>
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I) .....	10		
11 Advertising income (Schedule J) .....	11		
12 Other income (See instructions; attach schedule.) .....	12		
13 <b>Total.</b> Combine lines 3 through 12 .....	13 <b>22,028.</b>	<b>2,495.</b>	<b>19,533.</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K) .....		14	
15 Salaries and wages .....		15	<b>7,294.</b>
16 Repairs and maintenance .....		16	<b>1,183.</b>
17 Bad debts .....		17	
18 Interest (attach schedule) .....		18	
19 Taxes and licenses .....		19	<b>3,967.</b>
20 Charitable contributions (See instructions for limitation rules.) .....		20	
21 Depreciation (attach Form 4562) .....	21 <b>361.</b>		
22 Less depreciation claimed on Schedule A and elsewhere on return .....	22a	22b	<b>361.</b>
23 Depletion .....		23	
24 Contributions to deferred compensation plans .....		24	
25 Employee benefit programs .....		25	
26 Excess exempt expenses (Schedule I) .....		26	
27 Excess readership costs (Schedule J) .....		27	
28 Other deductions (attach schedule) .....	<b>SEE STATEMENT 1</b>	28	<b>18,524.</b>
29 <b>Total deductions.</b> Add lines 14 through 28 .....		29	<b>31,329.</b>
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 .....		30	<b>-11,796.</b>
31 Net operating loss deduction (limited to the amount on line 30) .....	<b>SEE STATEMENT 2</b>	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 .....		32	<b>-11,796.</b>
33 Specific deduction (Generally \$1,000, but see instructions for exceptions.) .....		33	<b>1,000.</b>
34 <b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 .....		34	<b>-11,796.</b>

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: <b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ <b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ <b>c</b> Income tax on the amount on line 34	<b>35c</b>	0.
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>36</b>	
<b>37 Proxy tax.</b> See instructions	<b>37</b>	
<b>38 Alternative minimum tax</b>	<b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies	<b>39</b>	0.

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>	
<b>b</b> Other credits (see instructions)	<b>40b</b>	
<b>c</b> General business credit. Attach Form 3800	<b>40c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>	
<b>e Total credits.</b> Add lines 40a through 40d	<b>40e</b>	
<b>41</b> Subtract line 40e from line 39	<b>41</b>	0.
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42	<b>43</b>	0.
<b>44a</b> Payments: A 2012 overpayment credited to 2013	<b>44a</b>	
<b>b</b> 2013 estimated tax payments	<b>44b</b>	
<b>c</b> Tax deposited with Form 8868	<b>44c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>	
<b>e</b> Backup withholding (see instructions)	<b>44e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	<b>44g</b>	
<b>45 Total payments.</b> Add lines 44a through 44g	<b>45</b>	
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>46</b>	
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed	<b>47</b>	0.
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	<b>48</b>	0.
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2014 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>49</b>	

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year	<b>1</b>	3,222.	<b>6</b> Inventory at end of year	<b>6</b>	0.
<b>2</b> Purchases	<b>2</b>	4,977.	<b>7</b> Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	42,691.
<b>3</b> Cost of labor	<b>3</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b> Additional section 263A costs (att. schedule)	<b>4a</b>				X
<b>b</b> Other costs (attach schedule)	<b>4b</b>	34,492.			
<b>5 Total.</b> Add lines 1 through 4b	<b>5</b>	42,691.			

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_  
 May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**  
 Print/Type preparer's name: THOMAS H. WENTE  
 Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P00029973  
 Firm's name: SMITH, SCHAFFER AND ASSOC., LTD.  
 Firm's address: 220 SOUTH BROADWAY, SUITE 102 ROCHESTER, MN 55904  
 Firm's EIN: 41-1489071 Phone no. (507) 288-3277

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1. Description of property		
(1)		
(2)		
(3)		
(4)		
2. Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) .....		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ...
0.		0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) LAND & BUILDING		7,800.		STATEMENT 4 4,316.
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
STATEMENT 5 150,000.	STATEMENT 6 259,506.	57.80%	4,508.	2,495.
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals .....			4,508.	2,495.
Total dividends-received deductions included in column 8 .....				0.

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals .....			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
0.			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**  
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	<b>0.</b>			<b>0.</b>

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**  
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			<b>0.</b>

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	1
DESCRIPTION		AMOUNT	
MISCELLANEOUS			367.
ACCOUNTING FEES			878.
RENT			2,592.
INSURANCE			497.
SUPPLIES			443.
SECURITY			8.
TRAVEL			30.
COMMUNICATIONS			629.
LAWFUL PURPOSE DONATION			11,213.
JANITORIAL EXPENSE			814.
LEGAL FEES			22.
UTILITIES			180.
ELECTRONIC UNIT FEES			851.
TOTAL TO FORM 990-T, PAGE 1, LINE 28			18,524.

FORM 990-T	NET OPERATING LOSS DEDUCTION	STATEMENT	2	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/08	13,810.	11,344.	2,466.	2,466.
12/31/09	7,478.	0.	7,478.	7,478.
12/31/10	3,658.	0.	3,658.	3,658.
12/31/12	8,511.	0.	8,511.	8,511.
NOL CARRYOVER AVAILABLE THIS YEAR			22,113.	22,113.

FORM 990-T	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	3
DESCRIPTION		AMOUNT	
PRIZES			34,448.
SUPPLIES			44.
TOTAL TO FORM 990-T, SCHEDULE A, LINE 4B			34,492.







• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

<b>Enter filer's identifying number, see instructions</b>	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>ROCHESTER SENIOR CENTER FOUNDATION</b>
	Employer identification number (EIN) or <b>41-1483324</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>121 NORTH BROADWAY</b>
	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCHESTER, MN 55906</b>

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**CINDY SOGLA**

• The books are in the care of  **121 NORTH BROADWAY - ROCHESTER, MN 55906**  
 Telephone No.  **(507) 287-1404** Fax No.

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**4** I request an additional 3-month extension of time until **FEBRUARY 15, 2015**.

**5** For calendar year       , or other tax year beginning **JAN 1, 2014**, and ending **MAR 31, 2014**.

**6** If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

**7** State in detail why you need the extension  
**ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION FROM OUTSIDE SOURCES IN ORDER TO SUBMIT A COMPLETE AND ACCURATE RETURN.**

<b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	0.
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  **CPA** Date

# STATE OF MINNESOTA

## CHARITABLE ORGANIZATION INITIAL REGISTRATION & ANNUAL REPORT FORM

ATTORNEY GENERAL LORI SWANSON

SUITE 1200, BREMER TOWER

445 MINNESOTA STREET

ST. PAUL, MN 55101-2130

(651) 757-1311

(651) 296-1410 (TTY)

www.ag.state.mn.us

Annual Reporting

Initial Registration

**FEDERAL EIN NUMBER: 41-1483324**

**FOR YEAR ENDING: 03/31/2014**

### SECTION A: REQUIRED INFORMATION FOR INITIAL REGISTRATION & ANNUAL REPORTING

1. *Legal Name of Organization:* ROCHESTER SENIOR CENTER FOUNDATION

If annual reporting, is this a new name since the organization's last filing?

Yes

No

If so, please state former name: \_\_\_\_\_

2. List all names under which the organization solicits contributions:

ROCHESTER SENIOR CENTER FOUNDATION

3. *Mailing Address of Organization (required)*

*Physical Address of Organization (required)*

121 NORTH BROADWAY  
ROCHESTER, MN 55906

121 NORTH BROADWAY  
ROCHESTER, MN 55906

4. *Contact Person* SALLY GALLAGHER

*E-mail*

*Tel. No.* (507) 287-1404

*Fax No.* (507) 280-4719

5. Does the organization use the services of a professional fund-raiser (outside solicitor or consultant)?

Yes

No

If so, provide name and address of any outside professional fund-raiser employed by the organization and state the total amount of compensation each outside fund-raiser received from the filing organization during the year. *Attach schedule if more than one.*

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP \_\_\_\_\_

Compensation \_\_\_\_\_

6. a) Does this professional fund-raiser solicit or consult in Minnesota?

Yes

No

b) Is this professional fund-raiser registered to solicit or consult in Minnesota?

Yes

No

7. Month and day accounting year ends: 03/31

8. Has the organization included the filing fee, late fee (if any) and all attachments required by the instructions?

Yes

No

Office Use Only:  ARF  \$25  \$50  N (e-Postcard)  990  EZ  PF  FES  SIG  BD  SAL  Audit

9. This Section A(9) must be completed by organizations filing a 990-N (e-Postcard) or organizations whose filing does not contain the information requested below. This includes organizations that: 1) do not file an IRS Form 990, 2) file an IRS Form 990-EZ or 990-PF, or 3) organizations that file a group return that does not include the filing organization's individual financial information.

**INCOME**

Contributions from the public	\$	<u>20.</u>
Government Grants	\$	<u>0.</u>
Other revenue	\$	<u>2,651.</u>
<b>TOTAL REVENUE</b>	\$	<u>2,671.</u>

EXCESS or DEFICIT	\$	<u>-93,412.</u>
TOTAL Assets	\$	<u>0.</u>
TOTAL Liabilities	\$	<u>0.</u>

**END OF YEAR FUND BALANCE/NET WORTH** (Assets minus Liabilities) \$ 0.

**SECTION C: REQUIRED FOR ANNUAL REPORTING ONLY**

*ALL Annual Report filers MUST complete questions 1-6*

1. Has the organization's accounting year changed since the last report was filed?  Yes  No  
 If yes, provide the new year-end date: \_\_\_\_\_

2. **Attach** an explanation if there has been any change in the organization's tax status with the Internal Revenue Service; a significant change in the purposes of the organization; or if the organization's right to solicit funds has been denied, suspended, revoked or enjoined by any state agency or court in any state, or if there are proceedings pending.  None  Attached

3. List of the five highest paid directors, officers, and employees of the organization and its related organizations, as that term is defined by section 317A.011, subdivision 18, that receive total compensation of more than \$100,000, together with the compensation paid to each. For purposes of this subdivision, "compensation" is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. The value of fringe benefits and deferred compensation paid by the charitable organization and all related organizations as that term is defined by section 317A.011, subdivision 18, shall also be reported as a separate item for each person whose compensation is required to be reported pursuant to this subdivision.

	Name/Title	Compensation	Deferred Compensation	Fringe Benefits
1				
2				
3				
4				
5				

4. **Attach** a list of organization's board of directors.  Attached  Included in IRS return

5. **Attach a GAAP audit** if total revenue exceeds \$750,000.  Attached  
 Audit not included under the Food Shelf Exemption (excluding from total revenue the value of food donated to a nonprofit food shelf for redistribution at no cost).  Audit not required

6. Minnesota law requires that an organization file a copy of all tax or informational returns filed with the IRS, including IRS Form 990-N (e-Postcard), 990, 990-EZ, or 990-PF, including all schedules and amendments. Has the organization included with this annual report a copy of all tax or informational returns, including IRS Form 990-N (e-Postcard), 990, 990-EZ or 990-PF that it filed with the IRS (excluding Schedule B or any other donor list)?  Yes  No (Not required to file a return with IRS or files a group return).

*NOTE: By answering YES to the above question, you are attesting that the IRS informational return filed with this office is an exact copy, including all schedules and attachments, of the IRS informational return filed with the IRS (excluding Schedule B or any other donor list the IRS may require).*

7. This Section C(7) must be completed by organizations that: 1) do not file an informational return with the IRS; 2) file a 990-N (e-Postcard), 990-EZ, or 990-PF; 3) file a group return that does not include the filing organization's functional expense information; or 4) file an IRS Form 990 that does not contain a completed functional expenses statement within the IRS Form 990.

<b>Statement of Functional Expenses</b>				
	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the U.S.	70,081.	70,081.		
<b>2</b> Grants and other assistance to individuals in the U.S.				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U.S.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	15,210.	5,070.	5,070.	5,070.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
<b>9</b> Other employee benefits	2,472.	824.	824.	824.
<b>10</b> Payroll taxes	1,331.	444.	444.	443.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	6,855.		6,855.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services				
<b>f</b> Investment management fees				
<b>g</b> Other				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	796.		796.	
<b>23</b> Insurance	-662.		-662.	
<b>24</b> Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
<b>a</b> _____				
<b>b</b> _____				
<b>c</b> _____				
<b>d</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24d	96,083.	76,419.	13,327.	6,337.
<b>26</b> <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Must be prepared in accordance with generally accepted accounting principles.**  
**For 990-EZ filers: Column A, Line 25 should equal line 17 IRS Form 990-EZ**  
**For 990-PF filers: Column A, Line 25 should equal line 26 IRS Form 990-PF**  
**The total of Column A, lines 1 through 24d should equal line 25a.**  
**The total of lines 25b, 25c and 25d, should equal line 25a**

**SECTION D: REQUIRED FOR INITIAL REGISTRATION & ANNUAL REPORTING**

**BOARD OF DIRECTORS**  
**SIGNATURES AND ACKNOWLEDGMENT**

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

\_\_\_\_\_ (Title) and \_\_\_\_\_ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

\_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) adopted on the \_\_\_\_\_

day of \_\_\_\_\_, 20 \_\_\_\_, approving the contents of the document, and do hereby certify that the

\_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the finances of the organization. We

further state that the information supplied is true, correct and complete to the best of our knowledge.

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**\* NOTICE \***

**Documents required to be filed are public records. Please do not include social security numbers, driver's license numbers or bank account numbers on the documents filed with this Office as they are not required, but could become part of the public records. A charitable organization is not required to file a list of its donors. If it is included, it may become part of the public file.**

AG: #3124563-v1



2013 Unrelated Business Income Tax (UBIT) Return  
2014

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

Tax year beginning 01012014, 2013, and ending 03312014 (required)

Please print or type	Name of organization <b>ROCHESTER SENIOR CENTER FOUNDATION</b>		FEIN <b>411483324</b>	Minnesota tax ID (required) <b>8135235</b>	
	Current address <input type="checkbox"/> Check if new address <b>121 NORTH BROADWAY</b>		This organization files federal Form (check one) <input checked="" type="checkbox"/> 990-T <input type="checkbox"/> 1120-C <input type="checkbox"/> 1120-H <input type="checkbox"/> 1120-POL		
	City <b>ROCHESTER</b>	County <b>OLMSTED</b>	State <b>MN</b>	ZIP code <b>55906</b>	Exempt under IRS section (check one) <input checked="" type="checkbox"/> 501(c)( 3 ) <input type="checkbox"/> 528 <input type="checkbox"/> Other:
	Check all that apply: <input type="checkbox"/> Amended return <input type="checkbox"/> Filing under an extension <input checked="" type="checkbox"/> Final return (see inst., pg. 3) Enter close date: <b>03/31/14</b>		Enter your NAICS codes (see instructions, pg. 3) <b>713200 / 722210</b>		
	Are you filing a combined income return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Was 100% of the business conducted in Minnesota for this tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (complete and attach Schedule M4NPA)		

		You must round amounts to nearest whole dollar.	
Determining tax	1 Federal taxable income <b>before</b> net operating loss and specific deduction (from federal Form 990-T, line 30; 1120-C, line 25a; 1120-H, line 17; or 1120-POL, line 17c) ..... 1	-11796	
	2 Total subtractions from federal taxable income (from M4NPI, line 1) ..... 2	_____	
	3 Federal taxable income or (loss) after subtractions (see instructions) ..... 3	-11796	
	If you conducted business both within and outside Minnesota, complete M4NPA (see instructions, pg. 6). If 100% of your activities were conducted in Minnesota, do not complete M4NPA. Enter line 3 on line 4.		
	4 Minnesota taxable net income or (loss) (from M4NPA, line 14, or if 100% of your activities were conducted in Minnesota, enter amount from line 3 above) ..... 4	-11796	
	5 Minnesota net operating loss deduction (from NOL) ..... 5	0	
	6 Subtract line 5 from line 4 (if zero or less, enter zero) ..... 6	0	
	7 Total deductions from taxable net income (from M4NPI, line 2) ..... 7	_____	
	8 Taxable income (subtract line 7 from line 6; if zero or less, enter zero) ..... 8	0	
	9 Regular tax (multiply line 8 by 9.8% [0.098]; if zero or less, enter zero) ..... 9	0	
10 Proxy tax (see instructions, pg. 3) ..... 10	_____		
11 Tax before credits (add lines 9 and 10) ..... 11	_____		
12 Total credits against tax (from M4NPI, line 3) ..... 12	_____		
13 Minnesota tax liability (subtract line 12 from line 11; if zero or less, enter zero) ..... 13	0		
14 Minnesota Nongame Wildlife Fund donation (see instructions, pg. 3) ..... 14	_____		
15 Add lines 13 and 14 ..... 15	_____		
16 Total refundable credits (from M4NPI, line 4) ..... 16	_____		
17 Amount credited from your 2012 Form M4NP, line 30 ..... 17	_____		
18 2013 estimated tax payments ..... 18	_____		
19 2013 extension payment ..... 19	_____		
20 Total refundable credits and payments (add lines 16, 17, 18 and 19) ..... 20	_____		
21 Subtract line 20 from line 15 ..... 21	_____		
22 Penalty (determine from worksheet in the instructions, pg. 4) ..... 22	_____		
23 Interest (determine from worksheet in the instructions, pg. 4) ..... 23	_____		
24 Additional charge for underpayment of estimated tax (from M15NP, line 17) ..... 24	_____		
25 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 15, 22, 23 and 24) ..... 25	_____		

2013 Unrelated Business Income Tax (UBIT) Return (continued)

2014

Name of organization <b>ROCHESTER SENIOR CENTER FOUNDATION</b>	FEIN <b>411483324</b>	Minnesota tax ID <b>8135235</b>
---	--------------------------	------------------------------------

<b>Amount due or overpaid</b>	<b>26</b> Amount from line 25 on the front of this form ..... <b>26</b> _____
	<b>27</b> Amount from line 20 on the front of this form ..... <b>27</b> _____
	<b>28 AMOUNT DUE.</b> If line 26 is more than or equal to line 27, subtract line 27 from 26 ..... <b>28</b> _____ <b>0</b>
	Payment method: <input type="checkbox"/> Electronic (see inst., pg. 2) <input checked="" type="checkbox"/> Check (attach PV56 voucher) <input type="checkbox"/> Amended return payment by check (attach PV66 voucher)
	<b>29 OVERPAYMENT.</b> If line 27 is more than line 26, subtract line 26 from line 27 ..... <b>29</b> _____
<b>30</b> Amount of line 29 to be credited to your 2014 estimated tax..... <b>30</b> _____	
<b>31</b> Refund (subtract line 30 from line 29) ..... <b>31</b> _____	

To have your refund direct deposited, enter your banking information below.

Account type:	Routing number	Account number (use an account not associated with any foreign banks)
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	<input type="text"/>	<input type="text"/>

I declare that this return is correct and complete to the best of my knowledge and belief.

<b>Sign here</b>	Authorized signature _____ Title _____ Date _____ Daytime phone (507) 287-1404	<input checked="" type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.
	Paid preparer's signature _____ PTIN P00029973 Date _____ Daytime phone (507) 288-3277	
	Email address for correspondence, if desired _____ This email address belongs to (check one): <input type="checkbox"/> Employee <input type="checkbox"/> Paid preparer	

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.

Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

**2013-Net Operating Loss Deduction**  
2014

Unitary businesses: Complete a separate Schedule NOL for each corporation that is carrying forward a net operating loss (NOL).

Name of corporation or nonprofit organization <b>ROCHESTER SENIOR CENTER FOUNDATION</b>	FEIN <b>411483324</b>	Minnesota tax ID <b>8135235</b>
--	--------------------------	------------------------------------

Year	Taxable Net Income/Loss	Minnesota Losses Used	Losses Remaining
Oldest loss year			
12/31/08	-13810	0	-13810
Subsequent year 1			
12/31/09	-7478	0	-21288
<sup>2</sup>			
12/31/10	-3658	0	-24946
<sup>3</sup>			
12/31/11	11344	0	-13602
<sup>4</sup>			
12/31/12	-8511	0	-22113
<sup>5</sup>			
03/31/14	-11796	0	-33909
<sup>6</sup>			
<sup>7</sup>			
<sup>8</sup>			
<sup>9</sup>			
<sup>10</sup>			
<sup>11</sup>			
<sup>12</sup>			
<sup>13</sup>			
<sup>14</sup>			
<sup>15</sup>			
2013 Summary:		Net operating loss deduction	Total losses remaining (to be carried forward)
			-33909

Enter on M4T, line 6 or M4NP, line 5