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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047
	The organization may have to use a copy of this return to satisfy state reporting requirements	2012 Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 01-01-2012 , 2012, and ending 12-31-2012

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization MERCY MINISTRIES OF AMERICA INC		D Employer identification number 72-0973419
	Doing Business As		E Telephone number (615) 831-6987
	Number and street (or P O box if mail is not delivered to street address) PO BOX 111060	Room/suite	
	City or town, state or country, and ZIP + 4 NASHVILLE, TN 37222		G Gross receipts \$ 9,565,625
	F Name and address of principal officer CHRISTY SINGLETON 15328 OLD HICKORY BLVD NASHVILLE, TN 37211		
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527			H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions) H(c) Group exemption number ▶
J Website: ▶ WWW.MERCYMINISTRIES.COM			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities SINCE 1983, THE MINISTRY'S FREE-OF-CHARGE, VOLUNTARY CHRISTIAN RESIDENTIAL PROGRAM HAS SERVED A DIVERSE POPULATION OF YOUNG WOMEN FROM VARIOUS SOCIO-ECONOMIC BACKGROUNDS, AGES 13-28, WHO HAVE BEEN PHYSICALLY AND SEXUALLY ABUSED, INCLUDING VICTIMS OF SEX TRAFFICKING AS WELL AS THOSE WHO FACE LIFE-CONTROLLING ISSUES SUCH AS EATING DISORDERS, SELF-HARM, DRUG AND ALCOHOL ADDICTIONS, DEPRESSION AND UNPLANNED PREGNANCY. THE MINISTRY HAS RESIDENTIAL HOMES IN MONROE, LA, NASHVILLE, TN, ST. LOUIS, MO, AND SACRAMENTO, CA. THE PROGRAM IS VOLUNTARY, LASTS APPROXIMATELY SIX MONTHS, AND INCLUDES BIBLICALLY BASED COUNSELING, NUTRITION AND FITNESS EDUCATION, AND LIFE-SKILLS TRAINING SUCH AS BUDGETING, SETTING BOUNDARIES, AND PREPARATION FOR PARENTING OR PLACEMENT IF THEY ARE PREGNANT. IN ADDITION TO ITS RESIDENTIAL PROGRAM, THE MINISTRY REACHES OUT TO YOUNG WOMEN THROUGH SPEAKING ENGAGEMENTS AND EDUCATIONAL RESOURCE PUBLICATIONS. THESE INITIATIVES BRING AWARENESS TO LIFE-CONTROLLING ISSUES AND PRESENT THEM IN A POSITIVE LIGHT.		
	2 Check this box ☒ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	150
	6 Total number of volunteers (estimate if necessary)	6	300
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 8,652,844	Current Year 9,203,409
	9 Program service revenue (Part VIII, line 2g)	7,775	8,350
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	105	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-149,414	28,778
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,511,310	9,240,537
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	554,982
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		4,847,298	4,807,909
16a Professional fundraising fees (Part IX, column (A), line 11e)		30,000	0
b Total fundraising expenses (Part IX, column (D), line 25) ☒ 374,015			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		3,255,727	3,226,961
18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)		8,688,007	8,544,491
19 Revenue less expenses—Subtract line 18 from line 12		-176,697	696,046
Net Assets or Fund Balances			Beginning of Current Year
	20 Total assets (Part X, line 16)	9,416,659	9,949,457
	21 Total liabilities (Part X, line 26)	2,158,945	1,995,697
	22 Net assets or fund balances—Subtract line 21 from line 20	7,257,714	7,953,760

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.

Sign Here	*****	2013-07-15
	Signature of officer	Date
	CHRISTY SINGLETON, EXECUTIVE DIRECTOR	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name CAROL S CRICK CPA	Preparer's signature	Date 2013-08-03	Check ☐ if self-employed	PTIN
	Firm's name ► BLANKENSHIP CPA GROUP PLLC			Firm's EIN ►	
	Firm's address ► 215 WARD CIRCLE BRENTWOOD, TN 370272304			Phone no (615) 373-3771	

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 to any question in this Part III ☒

1 Briefly describe the organization's mission

SINCE 1983, THE MINISTRY'S FREE-OF-CHARGE, VOLUNTARY CHRISTIAN RESIDENTIAL PROGRAM HAS SERVED A DIVERSE POPULATION OF YOUNG WOMEN FROM VARIOUS SOCIO-ECONOMIC BACKGROUNDS, AGES 13-28, WHO HAVE BEEN PHYSICALLY AND SEXUALLY ABUSED, INCLUDING VICTIMS OF SEX TRAFFICKING AS WELL AS THOSE WHO FACE LIFE-CONTROLLING ISSUES SUCH AS EATING DISORDERS, SELF-HARM, DRUG AND ALCOHOL ADDICTIONS, DEPRESSION AND UNPLANNED PREGNANCY. THE MINISTRY HAS RESIDENTIAL HOMES IN MONROE, LA, NASHVILLE, TN, ST. LOUIS, MO, AND SACRAMENTO, CA. THE PROGRAM IS VOLUNTARY, LASTS APPROXIMATELY SIX MONTHS, AND INCLUDES BIBLICALLY BASED COUNSELING, NUTRITION AND FITNESS EDUCATION, AND LIFE-SKILLS TRAINING SUCH AS BUDGETING, SETTING BOUNDARIES, AND PREPARATION FOR PARENTING OR PLACEMENT IF THEY ARE PREGNANT. IN ADDITION TO ITS RESIDENTIAL PROGRAM, THE MINISTRY REACHES OUT TO YOUNG WOMEN THROUGH SPEAKING ENGAGEMENTS AND EDUCATIONAL RESOURCE PUBLICATIONS. THESE INITIATIVES BRING AWARENESS TO LIFE-CONTROLLING ISSUES AND PRESENT TH

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 ☒ No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code)	(Expenses \$ 6,155,625 including grants of \$)	(Revenue \$)
	SINCE 1983, MERCY MINISTRIES OF AMERICA INC (THE "MINISTRY") HAS PROVIDED A FREE-OF-CHARGE, VOLUNTARY CHRISTIAN RESIDENTIAL PROGRAM TO YOUNG WOMEN AGES 13-28 FROM A VARIETY OF SOCIOECONOMIC BACKGROUNDS WHOSE LIVES ARE IN CRISIS THIS INCLUDES WOMEN WHO HAVE BEEN VICTIMS OF PHYSICAL AND SEXUAL ABUSE, INCLUDING SEX TRAFFICKING, AS WELL AS THOSE WHO FACE LIFE-CONTROLLING ISSUES SUCH AS EATING DISORDERS, SELF-HARM, DRUG AND ALCOHOL ADDICTIONS, DEPRESSION AND UNPLANNED PREGNANCY THE MINISTRY MAINTAINS RESIDENTIAL HOMES IN MONROE, LA, NASHVILLE, TN, ST LOUIS, MO, AND SACRAMENTO, CA THE PROGRAM LASTS APPROXIMATELY SIX MONTHS AND INCLUDES BIBLICALLY BASED COUNSELING, LIFE-SKILLS TRAINING, NUTRITION EDUCATION AND FITNESS INSTRUCTION SEE SCHEDULE O AT 2012 YEAR END, THERE WERE 464 YOUNG WOMEN IN THE APPLICATION PROCESS		

4b	(Code) (Expenses \$ 380,469 including grants of \$) (Revenue \$)
	THE MINISTRY INVESTED IN EXPANDING ITS REACH OUTSIDE ITS EXISTING LOCATIONS BY BUILDING NEW HOMES AND BY AUGMENTING ITS RESIDENTIAL SERVICES WITH OUTREACH INITIATIVES, WHICH INCLUDE SPEAKING ENGAGEMENTS AND EDUCATIONAL RESOURCE PUBLICATIONS. OUTREACH AND NEW HOME EXPANSION ARE STRATEGIC OPPORTUNITIES TO STRENGTHEN AS WELL AS BROADEN THE MINISTRY'S MISSION. OUTREACH INITIATIVES BRING AWARENESS TO LIFE-CONTROLLING ISSUES AND PRESENT THE MINISTRY'S BIBLICALLY BASED METHOD OF OVERCOMING THESE ISSUES. RESOURCES INCLUDE THE MINISTRY'S WEBSITE, ISSUE-BASED BOOKS, TEACHING MATERIALS, AND PODCASTING FOR PASTORS, PARENTS AND THE GENERAL PUBLIC.

4c	(Code) (Expenses \$ 509,621 including grants of \$ 509,621) (Revenue \$)
	THE MINISTRY PROVIDES OUTREACH THROUGH OTHER MINISTRIES BY INVESTING IN OTHER MINISTRY PROGRAMS BY GIVING A PORTION OF ITS RECEIPTS AS ASSISTANCE TO HELP GROUPS OR INDIVIDUALS THAT ARE INVOLVED IN OR DO WORK THAT IS ALIGNED WITH THE MINISTRY'S MISSION. THE MINISTRY BELIEVES THAT IT IS CALLED TO FOLLOW THE BIBLICAL PRINCIPLE OF TITHING AND GIVES 10% OF NON-RESTRICTED RECEIPTS. IN 2012, 460,020 WAS GIVEN TO ASSIST OTHER MINISTRIES AND INDIVIDUALS AND 49,601 IN RESOURCES WERE GIVEN AWAY TO FURTHER THE MISSION OF SPREADING GODS UNCONDITIONAL LOVE, FORGIVENESS, AND LIFE-TRANSFORMING POWER.

(Code	) (Expenses \$	266,178	including grants of \$	) (Revenue \$	8,350)
IN 2008, THE MINISTRY ENTERED INTO A MINISTRY COLLABORATION AGREEMENT (MCA) WITH MERCY MINISTRIES, INTERNATIONAL (MMI) THEREBY AGREEING TO ADHERE TO THE STANDARDS OF OPERATIONS, GOVERNANCE, STRUCTURE AND COMMITMENTS AS DEFINED IN THE MCA AS PROVIDED FOR IN THE MCA, THE MINISTRY MAY, WITH EXPRESS APPROVAL OF THE BOARD OF DIRECTORS, MAKE DONATIONS OR PROVIDE FUNDS TO MMI AS THE MINISTRY DEEMS APPROPRIATE TO SUPPORT ITS EFFORTS TO ACCOMPLISH THE GOALS OF THE MINISTRY AROUND THE WORLD THE TOTAL FUNDS CONTRIBUTED TO MERCY MINISTRIES INTERNATIONAL, INC FOR 2012 WERE 418,326					

4d	Other program services (Describe in Schedule O)				
	(Expenses \$	266,178	including grants of \$		(Revenue \$ 8,350)

4e	Total program service expenses	7,311,893
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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)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
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? If "Yes," complete Schedule C, Part III	5	No
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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
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? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
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? If "Yes," complete Schedule D, Part VI. 	11a Yes	
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? If "Yes," complete Schedule D, Part VII 	11b	No
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? If "Yes," complete Schedule D, Part VIII 	11c	No
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? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
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)? If "Yes," complete Schedule D, Part X 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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? If "Yes," complete Schedule F, Parts I and IV 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV 	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV 	16	No
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? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and 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>	22	Yes	
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>	23	Yes	
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 25</i>	24a		No
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	Section 501(c)(3) and 501(c)(4) organizations. 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>	25a		No
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>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
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>	27	Yes	
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>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	Yes	
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>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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>	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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>	32		No
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>	33		No
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>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	98	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c			
2a		150	
2b		Yes	
3a			No
3b			
4a			No
b			
5a			No
5b			No
5c			
6a		Yes	
6b		Yes	
7			
7a		Yes	
7b		Yes	
7c			No
7d			
7e			No
7f			No
7g			
7h		Yes	
8			
9			
9a			
9b			
10			
10a			
10b			
11			
11a			
11b			
12a			
12b			
13			
13a			
13b			
13c			
14a			No
14b			

Part VI

Governance, Management, and Disclosure

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	10	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	7	
2	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?	2	Yes
3	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?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	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?	7a	No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	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	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
10b	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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	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?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization	15b	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
16b	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?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AL, AK, AZ, AR, CA, CT, DC, FL, GA, HI, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OH, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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	LEAH HAYES 15328 OLD HICKORY BLVD NASHVILLE, TN (615) 831-6987

Part VII

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

Check if Schedule O contains a response to any question 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, or 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 dotted 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) NANCY ALCORN DIRECTOR/V C	2 50 70 00	X						0	240,802	4,883
(2) CHRISTY SINGLETON EXECUTIVE DI	42 00 18 00	X						86,398	0	0
(3) KATHY CAMPBELL DIRECTOR	2 50	X						0	0	0
(4) SAM CARR DIRECTOR	2 50	X						0	0	0
(5) JOE COOK JR DIRECTOR	2 50	X						0	0	0
(6) STEVEN PRUETT PRESIDENT/BD	5 00	X		X				0	0	0
(7) SUSAN CORDELL DIRECTOR	2 50	X						0	0	0
(8) LYNN MORROW DIRECTOR	2 50	X						0	0	0
(9) MATTHEW RETTICH DIRECTOR	2 50	X						0	0	0
(10) SUE OSBORN DIRECTOR	2 50	X						0	0	0
(11) MATT MEINEL DIRECTOR	2 50	X						0	0	0
(12) LEAH HAYES SECRETARY	45 00 5 00			X				68,305	0	0
(13) SARAH BLAIR TREASURER	42 50 2 50			X				46,717	0	0
(14) AMANDA MITCHELL TREASURER	40 00			X				44,721	0	0

Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								246,141	240,802	4,883

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: **1**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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>	4	Yes
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>	5	No

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)	(B)	(C)
Name and business address	Description of services	Compensation

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 ►

Part VIII

Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	540,449			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	8,662,960			
	g	Noncash contributions included in lines 1a-1f \$		472,036			
	h	Total. Add lines 1a-1f		9,203,409			
Program Service Revenue			Business Code				
	2a	ADOPTION APPLICATION FEES		5,325	5,325		
	b	WORKSHOP FEES		3,025	3,025		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		8,350			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	(i) Real		(ii) Personal			
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	(i) Securities		(ii) Other			
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 540,449 of contributions reported on line 1c) See Part IV, line 18		4,403			
	a	264,127					
	b	Less direct expenses	259,724				
	c	Net income or (loss) from fundraising events . . .					
	9a	Gross income from gaming activities See Part IV, line 19					
a							
b	Less direct expenses						
c	Net income or (loss) from gaming activities . . .						
10a	Gross sales of inventory, less returns and allowances		13,671	13,671			
a	79,035						
b	Less cost of goods sold	65,364					
c	Net income or (loss) from sales of inventory . . .						
Miscellaneous Revenue		Business Code					
11a	OTHER MISCELLANEOUS		10,704	10,704			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		10,704				
12	Total revenue. See Instructions		9,240,537	32,725			

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 to any question 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.	387,860	387,860		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	96,718	96,718		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	25,043	25,043		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	246,141	78,163	146,378	21,600
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.	3,874,631	3,430,261	219,547	224,823
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9	Other employee benefits.	333,955	284,329	29,655	19,971
10	Payroll taxes.	353,182	300,699	31,363	21,120
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	8,979	2,762	5,645	572
c	Accounting.	29,880	5,718	22,978	1,184
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 Schedule O).	199,798	50,921	136,069	12,808
12	Advertising and promotion.	230,048	230,048		
13	Office expenses.	112,174	89,335	10,235	12,604
14	Information technology.	136,562	116,269	12,127	8,166
15	Royalties.				
16	Occupancy.	247,020	216,848	19,130	11,042
17	Travel.	149,129	123,638	14,913	10,578
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.				
20	Interest.	98,361		98,361	
21	Payments to affiliates.	418,326	418,326		
22	Depreciation, depletion, and amortization.	397,669	365,935	18,412	13,322
23	Insurance.	206,214	175,571	18,311	12,332
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	ROOM AND BOARD FOR HOMES	574,765	574,765		
b	HONORARIUMS	215,550	215,550		
c	REPAIRS AND MAINTENANCE	88,249	81,630	3,459	3,160
d	MISCELLANEOUS EXPENSES	45,069	34,002	10,334	733
e	All other expenses	69,168	7,502	61,666	
25	Total functional expenses. Add lines 1 through 24e.	8,544,491	7,311,893	858,583	374,015
26	Joint costs. 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).	489,772	244,886		244,886

Part X

Balance Sheet

Check if Schedule O contains a response to any question in this Part X

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		191,151	1	1,066,646
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		2,475	3	10,000
	4	Accounts receivable, net		128,427	4	66,056
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	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 instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		163,925	8	134,516
	9	Prepaid expenses and deferred charges		47,954	9	46,704
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a13,308,374			
	b	Less accumulated depreciation	10b4,693,119	8,859,806	10c	8,615,255
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		22,921	15	10,280
	16	Total assets. Add lines 1 through 15 (must equal line 34)		9,416,659	16	9,949,457
Liabilities	17	Accounts payable and accrued expenses		248,376	17	315,140
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	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			22	
	23	Secured mortgages and notes payable to unrelated third parties		1,872,457	23	1,665,148
	24	Unsecured notes and loans payable to unrelated third parties		38,112	24	15,409
	25	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			25	
	26	Total liabilities. Add lines 17 through 25		2,158,945	26	1,995,697
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		7,242,989	27	7,301,693
	28	Temporarily restricted net assets		14,725	28	152,067
	29	Permanently restricted net assets			29	500,000
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		7,257,714	33	7,953,760
	34	Total liabilities and net assets/fund balances		9,416,659	34	9,949,457

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,240,537
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,544,491
3	Revenue less expenses Subtract line 2 from line 1	3	696,046
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7,257,714
5	Net unrealized gains (losses) on investments	5	
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	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,953,760

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
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 ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
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	Yes	
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?		No
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 990EZ)

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. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization MERCY MINISTRIES OF AMERICA INC	Employer identification number 72-0973419
---	--

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 33¹/₃% 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 33¹/₃% 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?

(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)
- | | Yes | No |
|----------|-----|----|
| 11g(i) | | |
| 11g(ii) | | |
| 11g(iii) | | |
- | (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 | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |
- For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990EZ.

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	7,755,375	8,550,100	7,949,174	8,652,843	9,203,409	42,110,901
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	7,755,375	8,550,100	7,949,174	8,652,843	9,203,409	42,110,901
5 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)						2,106,252
6 Public support. Subtract line 5 from line 4						40,004,649

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	7,755,375	8,550,100	7,949,174	8,652,843	9,203,409	42,110,901
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,689	2,420	2	2		5,113
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	340,859	193,057	189,665	235,582	362,216	1,321,379
11 Total support (Add lines 7 through 10)						43,437,393
12 Gross receipts from related activities, etc. (see instructions)					12	1,321,379
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here					▶	

Section C. Computation of Public Support Percentage		
14	Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14 92 100 %
15	Public support percentage for 2011 Schedule A, Part II, line 14	15 93 880 %
16a	33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐
b	33 1/3% support test—2011. 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 stop here. The organization qualifies as a publicly supported organization	☐
17a	10%-facts-and-circumstances test—2012. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	☐
b	10%-facts-and-circumstances test—2011. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	☐
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐

Part IIISupport 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. 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—2011. 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.** Complete this part to 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).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MERCY MINISTRIES OF AMERICA INC

Employer identification number
72-0973419

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

► \$ _____

(ii) Assets included in Form 990, Part X

► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1

► \$ _____

b Assets included in Form 990, Part X

► \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2012

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	2,003,323	2,095,805		4,099,128
b Buildings		6,465,545	2,447,658	4,017,887
c Leasehold improvements				
d Equipment		2,298,405	1,929,069	369,336
e Other		445,296	316,392	128,904
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				8,615,255

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	9,866,193
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	2e	625,656
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	300,568
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	325,088
e	Add lines 2a through 2d	2e	625,656
3	Subtract line 2e from line 1	3	9,240,537
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	4c	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	9,240,537

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	9,170,147
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	2e	625,656
a	Donated services and use of facilities	2a	300,568
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	325,088
e	Add lines 2a through 2d	2e	625,656
3	Subtract line 2e from line 1	3	8,544,491
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :	4c	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	8,544,491

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 2D	DIRECT EXPENSES OF FUNDRAISING EVENTS (SEE PART VIII,L 8B) 259,724 COST OF GOODS SOLD ON INVENTORY (SEE PART VIII, L 10B) 65,364
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	DIRECT EXPENSES OF FUNDRAISING EVENTS (SEE PART VIII,L 8B) 259,724 COST OF GOODS SOLD ON INVENTORY (SEE PART VIII, L 10B) 65,364

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			SUB-SAHARAN AFRICA	SUPPORT	5,390	WIRE			
			NORTH AMERICA	SUPPORT	9,758	CASH			

- 2
- Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶
- 3
- Enter total number of other organizations or entities ▶

Part III

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐ Yes

☒ No

Supplemental Information
Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Schedule F (Form 990) 2012

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MERCY MINISTRIES OF AMERICA INC

Employer identification number
72-0973419

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☐ Mail solicitations

e

☐ Solicitation of non-government grants

b

☐ Internet and email solicitations

f

☐ Solicitation of government grants

c

☐ Phone solicitations

g

☐ Special fundraising events

d

☐ In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes

☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

3

List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		<u>MM CHRISTMAS BE</u>	<u>OTHER FUNDRAISE</u>		(add col (a) through	
		(event type)	(event type)	(total number)	col (c))	
	1	Gross receipts	345,154	272,632	186,790	804,576
	2	Less Contributions . . .	225,359	173,660	141,430	540,449
3	Gross income (line 1 minus line 2)	119,795	98,972	45,360	264,127	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes . . .		15	266	281
	6	Rent/facility costs . . .	21,272	500	760	22,532
	7	Food and beverages .	28,975	50,382	446	79,803
	8	Entertainment	1,500			1,500
	9	Other direct expenses .	59,357	65,683	30,568	155,608
	10	Direct expense summary Add lines 4 through 9 in column (d) ►				(259,724)
	11	Net income summary Combine line 3, column (d), and line 10 ►				4,403

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))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor			
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities _____

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 _____

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

a The organization's facility	13a	
b An outside facility	13b	

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

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 ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ 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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to 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).

Identifier	Return Reference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
MERCY MINISTRIES OF AMERICA INC

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

OMB No 1545-0047

2012

Open to Public
Inspection

Employer identification number
72-0973419

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.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2

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

11

3

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

3

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
(1) GRADUATE SUPPORT	54	34,620			
(2) GIFT OF RESOURCES (BOOKS)	13434		49,601	BOOK	BOOKS
(3) OTHER INDIV SUPPORT	34	12,497			

Part IV

Supplemental Information.

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE I, PAGE 4, PART IV	IN CONFORMING WITH THE MINISTRY'S MISSION, A PORTION OF RECEIPTS IS GIVEN DIRECTLY TO OTHER MINISTRIES. GRADUATE SUPPORT INCLUDES ASSISTANCE TO GRADUATES OF THE PROGRAM IN TIMES OF NEED, RECOGNITION AND GIFTS WHEN SIGNIFICANT PERSONAL ACHIEVEMENTS HAVE BEEN MADE, AND SUPPORT FOR MISSIONS AND OTHER OUTREACH PROGRAMS THAT GRADUATES EITHER DIRECTLY PARTICIPATE IN OR SUPPORT. THE ORGANIZATION SEEKS TO REMAIN SUPPORTIVE OF GRADUATES IN A CONCERTED EFFORT TO ENCOURAGE PROGRAM PARTICIPANTS TO REMAIN FOCUSED ON THEIR SELF-WORTH AND REACHING THEIR FULL POTENTIAL. OTHER INDIVIDUAL SUPPORT INCLUDES PROVIDING ASSISTANCE TO HELP INDIVIDUALS WHO ARE INVOLVED IN OR PERFORM WORK THAT IS ALIGNED WITH THE MINISTRY'S MISSION. OFTENTIMES, THIS SUPPORT IS IN THE FORM OF GIFT CARDS AND TEACHING RESOURCES.

Software ID:

Software Version:

EIN: 72-0973419

Name: MERCY MINISTRIES OF AMERICA INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SEEDS OF GREATNESSPO BOX 756 NEW CASTLE,DE 19720	51-0398001	501C3	10,000				MINISTRY SUPPORT
CHRIST CHURCH15354 OLD HICKORY BLVD NASHVILLE,TN 37211	62-1068235	501C3	22,000				MINISTRY SUPPORT
JAMES RIVER ASSEMBLY 6100 NORTH 19TH STREET OZARK,MO 65721	43-1564676	501C3	54,500				MINISTRY SUPPORT
JOYCE MEYER MINISTRIES PO BOX 655 FENTON,MO 63026	43-1382734	501C3	43,000				MINISTRY SUPPORT
OASIS CHRISTIAN CENTER 5100 WILSHIRE BLVD LOS ANGELES,CA 90036	95-3895895	501C3	20,000				MINISTRY SUPPORT
CHRISTIAN INTERNATIONALPO BOX 9000 SANTA ROSA BEACH,FL 32459	59-3096327	501C3	70,000				MINISTRY SUPPORT
SHARING THE VISION115 PENN WARREN DRIVE BRENTWOOD,TN 37027	62-1622396	501C3	11,000				MINISTRY SUPPORT
FSU GIRLS B'BALL CAMP 520 W MADISON STREET TALLAHASSEE,FL 32302	59-3497108		10,000				UNDERPRVLGD CAMP SPT
HIGHER GROUND MINISTRIES5804 CROSS POINT LANE BRENTWOOD,TN 37027	62-0994372		10,000				MINISTRY SUPPORT
MICHELE PILLAR MINISTRIES7608 AUBREY RIDGE CT FAIRVIEW,TN 37062	46-0656494	501C3	15,000				MINISTRY SUPPORT
PRO-CLAIM MINISTRIESPO BOX 1086 DESOTO,TX 75123	74-1747776	501C3	6,000				MINISTRY SUPPORT
ROCK CHURCH INTERNATIONAL640 KEMPSVILLE ROAD VIRGINIA BEACH,VA 23464	54-0884563	501C3	25,000				MINISTRY SUPPORT
TREASURESPO BOX 5311 SHERMAN OAKS,CA 91413	20-3596433	501C3	6,000				MINISTRY SUPPORT
VISION CHURCH5200 E HIGHWAY 98 SANTA ROSA BEACH,FL 32459	59-3096177	501C3	10,000				MINISTRY SUPPORT

Schedule J (Form 990) Department of the Treasury Internal Revenue Service	Compensation Information For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23. ▶ Attach to Form 990. ▶ See separate instructions.	OMB No 1545-0047
		2012
		Open to Public Inspection

Name of the organization MERCY MINISTRIES OF AMERICA INC	Employer identification number 72-0973419
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Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☒ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a	No
		4b	No
		4c	No
5	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5a	No
		5b	No
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6a	No
		6b	No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.
Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)NANCY ALCORN DIRECTORVCHAIRMAN	(i) (ii)	195,052		45,750	4,883		245,685	

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
FRINGE OR EXPENSE EXPLANATION	SCHEDULE J, PAGE 1, PART I, LINE 1A	FIRST CLASS TRAVEL UPGRADES ARE PROVIDED FOR CROSS COUNTRY TRAVEL FOR THE DIRECTOR AND VICE CHAIRMAN,USING FREQUENT FLYER MILES EARNED
OTHER ADDITIONAL INFORMATION	SCHEDULE J, PART III	SCHEDULE J, PART I, LINE 3 THE ENTIRE BOARD OF DIRECTORS LESS THE AFFECTED INDIVIDUAL SERVES AS THE COMPENSATION COMMITTEE SCHEDULE J, PART II, LINE 1 NANCY ALCORN IS COMPENSATED BY MERCY MINISTRIES INTERNATIONAL, INC (MMI), WHICH MAINTAINS A SEPARATE BOARD OF DIRECTORS AND ORGANIZATIONAL STRUCTURE NANCY ALCORN SERVES AS PRESIDENT AND FOUNDER OF THIS ORGANIZATION

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MERCY MINISTRIES OF AMERICA INC

Employer identification number
72-0973419

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total ▶ \$												

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) DAVE MEYER	CONTRIBUTOR	250	NONCASH	GIFT
(2) JOYCE MEYER	CONTRIBUTOR	500	NONCASH	GIFT
(3) JOYCE MEYER MINISTRIES	CONTRIBUTOR	43,000	CASH	DONATION
(4) SUSAN CORDELL	BOARD MEMBER	200	NONCASH	GIFT
(5) LINDSEY CARR	CHILD OF BOARD MBR	4,500	CASH	HONORARIUM
(6) SHERROUSE CORDELL	CHILD OF BOARD MBR	500	NONCASH	GIFT

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) REBECCA ANDERSON	SISTER-DIRECTOR	40,197	EMPLOYEECOMPENSATION		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE L PART V	ALL ITEMS THAT WERE PROVIDED TO INTERESTED PERSONS ARE REPORTED FOR FULL DISCLOSURE ALTHOUGH THE ORGANIZATION DOES NOT CONSIDER ANY OF THESE TRANSACTIONS TO BE OF AN EXCESS BENEFIT TO ANY INDIVIDUAL INVOLVED

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MERCY MINISTRIES OF AMERICA INC

Employer identification number
72-0973419

Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	1	12,470	FAIR MARKET VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		39,907	FAIR MARKET VALUE
6 Cars and other vehicles	X	1	3,560	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	5	368,458	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	1	7,730	FAIR MARKET VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
SILENT				
25 Other ► (AUCTION)	X	1	35,411	FAIR MARKET VALUE
OFFICE				
26 Other ► (SPLY)	X	1	4,500	COST
27 Other ► ()				
28 Other ► ()				

29

Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

Yes

No

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

Yes

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Cat No 51227J

Schedule M (Form 990) (2012)

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
THIRD PARTY USED TO PROCESS NONCASH CONTRIBUTIONS	SCHEDULE M, PAGE 1, PART I, LINE 32B	IDONATE IS AN ORGANIZATION THAT HELPS NONPROFIT GROUPS BY PROVIDING AN INTEGRATED SYSTEM FOR CONTACTS, CASH AND NONCASH GIVING, AND COMMUNICATION AND BY MAKING IT EASY TO ACCEPT AND CONVERT NONCASH DONATIONS THEY CAN PROVIDE A TURNKEY SOLUTION, INCLUDING GIFT PICKUP OR SHIPPING, SALE OF THE ITEM, TAX RECEIPTING, AND SENDING PROCEEDS TO THE NONPROFIT ORGANIZATION IDONATE'S GIFT MANAGEMENT SYSTEM (GMS) IS AN INTEGRATED SOFTWARE APPLICATION THAT PROVIDES CLIENT NONPROFITS WITH CUSTOMIZED WEB-BASED GIFT PAGES FOR TELLING THE ORGANIZATION'S STORY AND MAKING AN IMMEDIATE CALL TO ACTION FOR GIFTS OF TIME, TALENT, AND TREASURE GMS INCORPORATES EMAIL AND SOCIAL MARKETING FUNCTIONALITY AS WELL AS VIDEO-BASED STORYTELLING AND DONOR MANAGEMENT FUNCTIONALITY
SUPPLEMENTAL INFORMATION	SCHEDULE M, PAGE 2, PART II	OTHER NONCASH ITEMS CONTRIBUTED TO THE MINISTRY INCLUDE CERTAIN OFFICE SUPPLIES, OFFICE EQUIPMENT, AND NONCASH ITEMS DONATED FOR USE IN THE HOMES AND ADMINISTRATION OF THE HOMES ALL NONCASH ITEMS ARE USED BY THE MINISTRY IN CARRYING OUT ITS EXEMPT PURPOSE

2012

**Open to Public
Inspection**

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 to provide any additional information.**
► Attach to Form 990 or 990-EZ.

Name of the organization
MERCY MINISTRIES OF AMERICA INC

Employer identification number

72-0973419

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	SINCE 1983, THE MINISTRY'S FREE-OF-CHARGE, VOLUNTARY CHRISTIAN RESIDENTIAL PROGRAM HAS SERVED A DIVERSE POPULATION OF YOUNG WOMEN FROM VARIOUS SOCIO-ECONOMIC BACKGROUNDS, AGES 13-28, WHO HAVE BEEN PHYSICALLY AND SEXUALLY ABUSED, INCLUDING VICTIMS OF SEX TRAFFICKING AS WELL AS THOSE WHO FACE LIFE-CONTROLLING ISSUES SUCH AS EATING DISORDERS, SELF-HARM, DRUG AND ALCOHOL ADDICTIONS, DEPRESSION AND UNPLANNED PREGNANCY. THE MINISTRY HAS RESIDENTIAL HOMES IN MONROE, LA, NASHVILLE, TN, ST. LOUIS, MO, AND SACRAMENTO, CA. THE PROGRAM IS VOLUNTARY, LASTS APPROXIMATELY SIX MONTHS, AND INCLUDES BIBLICALLY BASED COUNSELING, NUTRITION AND FITNESS EDUCATION, AND LIFE-SKILLS TRAINING SUCH AS BUDGETING, SETTING BOUNDARIES, AND PREPARATION FOR PARENTING OR PLACEMENT IF THEY ARE PREGNANT. IN ADDITION TO ITS RESIDENTIAL PROGRAM, THE MINISTRY REACHES OUT TO YOUNG WOMEN THROUGH SPEAKING ENGAGEMENTS AND EDUCATIONAL RESOURCE PUBLICATIONS. THESE INITIATIVES BRING AWARENESS TO LIFE-CONTROLLING ISSUES AND PRESENT THE MINISTRY'S BIBLICALLY BASED METHOD OF OVERCOMING THESE ISSUES. INITIATIVES INCLUDE THE MINISTRY'S WEBSITE, ISSUE-BASED BOOKS, TEACHING MATERIALS, AND PODCASTING. THE PROGRAM TAKES A CHRISTIAN APPROACH TO TREATMENT BY ADDRESSING A YOUNG WOMAN'S SENSE OF SELF AND SELF-WORTH. IN THIS WAY, THE MINISTRY HELPS YOUNG WOMEN FACING A VARIETY OF SEEMINGLY DIVERSE ISSUES MOVE PAST THEIR DEBILITATING CIRCUMSTANCES AS THEY RECOGNIZE AND ACCEPT THEIR IDENTITY IN CHRIST, PREPARING THEM TO REACH THEIR FULL POTENTIAL.

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	FORM 990	SCHEDULE L, PART IV NANCY ALCORN IS THE FOUNDER AND A BOARD MEMBER OF THE MINISTRY HER NIECE IS A FULL-TIME EMPLOYEE OF THE MINISTRY HER NIECE'S COMPENSATION IS LESS THAN 100,000 A YEAR AND, AS SUCH, IS NOT REPORTED ELSEWHERE ON THE RETURN SCHEDULE D, PART VI, LINE 1A, COLUMN A LAND HELD FOR SALE OF 2,003,323 CONSISTS OF APPROXIMATELY 8 ACRES OF AN 11.75 ACRE PLOT OF UNDEVELOPED LAND IN FLORIDA THE REMAINDER OF THE LAND IS TO BE USED FOR A FUTURE RESIDENTIAL FACILITY

Identifier	Return Reference	Explanation
FIRST ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4A	AT 2012 YEAR END, THERE WERE 464 YOUNG WOMEN IN THE APPLICATION PROCESS

Identifier	Return Reference	Explanation
ALL OTHER ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4D	IN 2008, THE MINISTRY ENTERED INTO A MINISTRY COLLABORATION AGREEMENT (MCA) WITH MERCY MINISTRIES, INTERNATIONAL (MMI) THEREBY AGREEING TO ADHERE TO THE STANDARDS OF OPERATIONS, GOVERNANCE, STRUCTURE AND COMMITMENTS AS DEFINED IN THE MCA AS PROVIDED FOR IN THE MCA, THE MINISTRY MAY, WITH EXPRESS APPROVAL OF THE BOARD OF DIRECTORS, MAKE DONATIONS OR PROVIDE FUNDS TO MMI AS THE MINISTRY DEEMS APPROPRIATE TO SUPPORT ITS EFFORTS TO ACCOMPLISH THE GOALS OF THE MINISTRY AROUND THE WORLD THE TOTAL FUNDS CONTRIBUTED TO MERCY MINISTRIES INTERNATIONAL, INC FOR 2012 WERE 418,326

Identifier	Return Reference	Explanation
RELATED PARTY INFORMATION AMONG OFFICERS	FORM 990, PAGE 6, PART VI, LINE 2	JOE COOK, JR CHRISTY SINGLETON BOARD MEMBER EXEC DIR FATHER/DAUGHTER

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	A COPY OF THE FORM 990 IS DELIVERED TO THE BOARD OF DIRECTORS FOR REVIEW AND FULL APPROVAL. THE CORPORATE SECRETARY OF THE MINISTRY IS TO BE AVAILABLE TO ANSWER QUESTIONS TO THE BOARD OF DIRECTORS DURING THE PERIOD OF REVIEW AND APPROVAL. A SIGNED ACKNOWLEDGEMENT OF REVIEW AND APPROVAL, EITHER MANUAL OR ELECTRONIC, IS TO BE RECEIVED FROM EACH OF THE BOARD OF DIRECTORS PRIOR TO FILING THE MINISTRY'S FORM 990.

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	IF THE GOVERNING BOARD OR A COMMITTEE OF THE MINISTRY HAS REASONABLE CAUSE TO BELIEVE A MEMBER HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE WITH REGARD TO EMPLOYEES OF THE MINISTRY, THEY ARE REQUIRED TO COMPLETE A DISCLOSURE STATEMENT TO REPORT ANY ACTUAL, ATTEMPTED OR SUSPECTED VIOLATIONS OF THIS POLICY BY ANYONE IN THE MINISTRY THE DISCLOSURE STATEMENT IS ALSO REQUIRED TO BE COMPLETED BY ALL EMPLOYEES TO INDICATE THE EXISTENCE OF ACTUAL OR POTENTIAL CONFLICTS OF INTEREST BEFORE ENTERING INTO A BUSINESS RELATIONSHIP TO ENSURE THE MINISTRY OPERATES IN A MANNER CONSISTENT WITH CHARITABLE PURPOSES AND DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS TAX-EXEMPT STATUS, PERIODIC REVIEW OF ARRANGEMENTS THAT MAY CAUSE CONFLICTS OF INTERESTS SHALL BE CONDUCTED THE PERIODIC REVIEWS SHALL, AT A MINIMUM, INCLUDE THE FOLLOWING SUBJECTS 1) WHETHER COMPENSATION ARRANGEMENTS AND BENEFITS ARE REASONABLE, BASED ON COMPETENT SURVEY INFORMATION, AND THE RESULT OF ARM'S LENGTH BARGAINING 2) WHETHER BUSINESS RELATIONSHIPS CONFORM TO THE MINISTRY'S WRITTEN POLICIES, AND ARE PROPERLY RECORDED, REFLECT REASONABLE INVESTMENTS OR PAYMENTS FOR GOODS AND SERVICES, FURTHER THE CHARITABLE PURPOSE OF THE MINISTRY AND DO NOT RESULT IN INUREMENT OR IMPERMISSIBLE PRIVATE BENEFIT OR EXCESS BENEFIT TRANSACTIONS WHEN CONDUCTING THE PERIODIC REVIEWS, THE MINISTRY MAY, BUT NEED NOT, USE OUTSIDE ADVISORS IF OUTSIDE EXPERTS ARE USED, THEIR USE SHALL NOT RELIEVE THE GOVERNING BOARD OF ITS RESPONSIBILITY OF ENSURING PERIODIC REVIEWS ARE CONDUCTED

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	THE PROCESS FOR DETERMINING COMPENSATION FOR THE TOP OFFICIAL OF THE MINISTRY INCLUDES A REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS OR COMPENSATION COMMITTEE, EXCLUDING THOSE WHO MAY HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE TRANSACTION BEFORE SUCH COMPENSATION MAY BECOME EFFECTIVE. THE BOARD OF DIRECTORS OR COMPENSATION COMMITTEE IS PROVIDED WITH INDEPENDENT COMPENSATION STUDIES AND COMPARABLE COMPENSATION AS REPORTED ON SIMILAR ORGANIZATIONS ON A FILED FORM 990

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	THE PROCESS FOR DETERMINING COMPENSATION OF THE OFFICERS OR KEY EMPLOYEES OF THE MINISTRY INCLUDES A REVIEW AND APPROVAL BY THE TOP OFFICIAL OF THE MINISTRY AS DIRECTED BY THE BOARD OF DIRECTORS OR THE COMPENSATION COMMITTEE BEFORE SUCH COMPENSATION MAY BECOME EFFECTIVE. THE TOP OFFICIAL OF THE MINISTRY IS PROVIDED WITH INDEPENDENT COMPENSATION STUDIES AND/OR COMPARABLE COMPENSATION AS REPORTED ON SIMILAR ORGANIZATIONS ON A FILED FORM 990. SHOULD COMPENSATION FALL OUTSIDE OF THE RANGE OF THE REPORTED DATA , OR IF THERE IS A CONFLICT OF INTEREST WITH REGARD TO THE TRANSACTION, BOARD OF DIRECTORS OR COMPENSATION COMMITTEE APPROVAL IS REQUIRED.

Identifier	Return Reference	Explanation
STATES WHERE COPY OF RETURN IS FILED	FORM 990, PAGE 6, PART VI, LINE 17	LOUISIANA, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, MINNESOTA, MISSISSIPPI, NEW HAMPSHIRE, NEW JERSEY, NEW MEXICO, NEW YORK, NORTH CAROLINA, OHIO, OKLAHOMA, OREGON, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, UTAH, VIRGINIA, WEST VIRGINIA, WISCONSIN

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	THE MINISTRY MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC VIA THE MINISTRY'S WEBSITE AT WWW.MERCYMINISTRIES.COM. THESE DOCUMENTS, AS WELL AS THE CONFLICT OF INTEREST POLICY, ARE AVAILABLE UPON REQUEST.

Identifier	Return Reference	Explanation
RECONCILIATION OF CHANGES - OTHER	FORM 990, PART XI, LINE 9	DIRECT EXPENSES OF FUNDRAISING EVENTS (SEE PART VIII,L 8B) 259,724 COST OF GOODS SOLD ON INVENTORY (SEE PART VIII, L 10B) 65,364 DIRECT EXPENSES OF FUNDRAISING EVENTS (SEE PART VIII,L 8B) -259,724 COST OF GOODS SOLD ON INVENTORY (SEE PART VIII, L 10B) -65,364

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
MERCY MINISTRIES OF AMERICA INC

Employer identification number
72-0973419

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to 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" to 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
(1) MERCY MINISTRIES INTERNATIONAL INC 15328 OLD HICKORY BLVD NASHVILLE, TN 37211 20-0408162	INTLOUTRCH	TN	501C3	7	N/A		No

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to 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" to 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" to 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		Yes	No
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?			
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s	Yes	

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 other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MERCY MINISTRIES INTERNATIONAL INC	B	368,935	CASH TRANSACTIONS
(2) MERCY MINISTRIES INTERNATIONAL INC	N	3,749	CASH TRANSACTIONS
(3) MERCY MINISTRIES INTERNATIONAL INC	O	97,401	CASH TRANSACTIONS
(4) MERCY MINISTRIES INTERNATIONAL INC	P	30,079	CASH TRANSACTIONS
(5) MERCY MINISTRIES INTERNATIONAL INC	Q	81,814	CASH TRANSACTIONS
(6) MERCY MINISTRIES INTERNATIONAL INC	S	25	CASH TRANSACTIONS

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE R	THE MINISTRY SHARES A CLOSE RELATIONSHIP WITH MERCY MINISTRIES INTERNATIONAL INC MMI THE MINISTRY ELECTED TO CONTRIBUTE FUNDS TO ENABLE MMI TO FURTHER ITS EXEMPT PURPOSE OF SHARING THE PROGRAM AND PROCEDURES OF THE MINISTRY WITH OTHER NOTFORPROFIT ORGANIZATIONS SEEKING TO ACHIEVE THE SAME GOALS ACROSS THE WORLD THESE FUNDS INCLUDE CASH CONTRIBUTIONS SHARING OF CERTAIN EMPLOYEES AND FACILITIES AND THE USE OF OTHER ASSETS ALL SHARING OF RESOURCES ARE WELL DOCUMENTED AND TRACKED ACCORDINGLY AND REPORTED ACCURATELY AND IN THEIR ENTIRETY ON SCHEDULE R

Software ID:

Software Version:

EIN: 72-0973419

Name: MERCY MINISTRIES OF AMERICA INC

--> Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
MERCY MINISTRIES INTERNATIONAL INC	B	368,935	CASH TRANSACTIONS
MERCY MINISTRIES INTERNATIONAL INC	N	3,749	CASH TRANSACTIONS
MERCY MINISTRIES INTERNATIONAL INC	O	97,401	CASH TRANSACTIONS
MERCY MINISTRIES INTERNATIONAL INC	P	30,079	CASH TRANSACTIONS
MERCY MINISTRIES INTERNATIONAL INC	Q	81,814	CASH TRANSACTIONS
MERCY MINISTRIES INTERNATIONAL INC	S	25	CASH TRANSACTIONS