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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , 2013, and ending 01-31-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☑ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
SEXUAL ASSAULT CENTER OF EAST TN

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
201 WEST SPRINGDALE AVENUE

City or town, state or province, country, and ZIP or foreign postal code
KNOXVILLE, TN 37917

D Employer identification number
23-7430851

E Telephone number
(865) 558-9040

G Gross receipts $ 440,970

F Name and address of principal officer
NATHAN GOODNER PRESIDENT
201 WEST SPRINGDALE AVENUE
KNOXVILLE,TN 37917

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW MCNABBCENTER ORG/SACET

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1973

M State of legal domicile TN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROVIDE ADVOCACY, THERAPY, FORENSIC NURSING SERVICES AND EDUCATION TO ALL PERSONS REGARDLESS OF AGE, GENDER, RELIGION, RACE, ETHNICITY, SEXUAL ORIENTATION OR LENGTH OF TIME SINCE THE OCCURRENCE OF SEXUAL ASSAULT

2 Check this box ▶☑ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	5
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	25
6	Total number of volunteers (estimate if necessary)	**6**	
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**	

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	784,249	308,818
	9 Program service revenue (Part VIII, line 2g)	158,478	131,519
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	575	-3,688
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,684	158
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	944,986	436,807
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)		152,010
	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)	605,808	246,800
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	323,276	130,523
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	929,084	529,333
	19 Revenue less expenses Subtract line 18 from line 12	15,902	-92,526

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	184,311	0
	21 Total liabilities (Part X, line 26)	91,785	0
	22 Net assets or fund balances Subtract line 21 from line 20	92,526	0

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including my knowledge and belief, it is true, correct, and complete Declaration of prepar preparer has any knowledge

Sign Here

******
Signature of officer

NATHAN GOODNER PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name
LARRY A MITCHELL EA

Preparer's signature

Firm's name ▶ MITCHELL EMERT & HILL PC

Firm's address ▶ 416 ERIN DRIVE
KNOXVILLE, TN 379196205

May the IRS discuss this return with the preparer shown above? (see instructio

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

TO PROVIDE ADVOCACY, THERAPY, FORENSIC NURSING SERVICES AND EDUCATION TO ALL PERSONS REGARDLESS OF AGE, GENDER, RELIGION, RACE, ETHNICITY, SEXUAL ORIENTATION OR LENGTH OF TIME SINCE THE OCCURRENCE OF SEXUAL ASSAULT

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 $ 135,150 including grants of $) (Revenue $)

ADVOCACY - SUPPORTS VICTIMS THROUGH INITIAL INTERVIEW AND MEDICAL EVIDENTIARY EXAM AND THROUGH INVESTIGATION AND PROSECUTION PROCEEDINGS IF THE VICTIM DECIDES TO PRESS CRIMINAL CHARGES SUPPORT IS PROVIDED THROUGH THE ENTIRE RECOVERY PROCESS TO ALL CLIENTS REGARDLESS OF WHETHER OR NOT THE VICTIM DECIDES TO PRESS CRIMINAL CHARGES

4b (Code) (Expenses $ 10,010 including grants of $) (Revenue $)

EDUCATION SCHOOL-BASED EDUCATION PROGRAM - TEACH SAFETY SKILLS TO CHILDEREN IN GRADES K-12 THE CIRRICULUM MEETS THE TENNESSEE STATE STANDARDS FOR CLASSROOM INSTRUCTION AND HAS BEEN APPROVED BY THE KNOX COUNTY SCHOOL SYSTEM PUBLIC AWARENESS PROGRAM - PROVIDE PRESENTATIONS TO COMMUNITY ORGANIZATIONS AND AT COMMUNITY EVENTS AND FAIRS PROFESSIONAL TRAINING - CONDUCT PROFESSIONAL DEVELOPMENT TRAINING TO LAW ENFORCEMENT, CHILD CARE AND CORPORATE SETTINGS

4c (Code) (Expenses $ 124,140 including grants of $) (Revenue $)

THERAPY SERVICES ADULT THERAPY - PROVIDE THERAPY OR COUNSELING TO ADULT CRIME VICTIMS OR ADULT SURVIVORS OF CHILDHOOD SEXUAL ABUSE PLAY THERAPY - PROVIDE THERAPY THROUGH A SPECIALIZED FORM OF THERAPY THAT ALLOWS CHILDREN TO EXPRESS THEIR FEELINGS AND COMMUNICATE THROUGH NON-VERBAL EXPRESSION GROUP THERAPY - PROVIDE GROUP THERAPY OR COUNSELING SESSIONS TO A VARIETY OF POPULATIONS AND ON A VARIETY OF TOPICS

(Code) (Expenses $ 229,493 including grants of $ 152,010) (Revenue $)

FORENSIC NURSING SERVICES - PROVIDE A SEXUAL ASSAULT NURSE EXAMINER AND ADVOCATE 24 HOURS A DAY, 7 DAYS A WEEK, 365 DAYS A YEAR PROVIDES SPECIALIZED SERVICES TO GATHER EVIDENCE AFTER A SEXUAL ASSAULT CRIME IS COMMITTED ALL SERVICES PROVIDED TO VICTIMS ARE FREE OF CHARGE - REVENUES ARE RECEIVED THROUGH CONTRACTS WITH AREA HOSPITALS AND REIMBURSEMENTS FROM THE STATE OF TN CRIMINAL JUSTICE COMPENSATION FUND FOR SEXUAL ASSAULT

4d Other program services (Describe in Schedule O)

(Expenses $ 229,493 including grants of $ 152,010) (Revenue $)

4e **Total program service expenses** ▶ 498,793

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		No
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		No
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		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *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		No
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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
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? *If "Yes," complete Schedule J*	**23**		No
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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**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? *If "Yes," complete Schedule L, Part III*	**27**		No
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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**	Yes	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**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? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
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)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**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? *If "Yes," complete Schedule R, Part VI*	**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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	22		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	25		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	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 or note to any line 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	**1a**	8		
	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				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	5		
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**			No
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
b	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				
a	The governing body?	**8a**		Yes	
b	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
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**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**		No
b	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	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		No
c	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?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**		No
	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
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ TN

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

▶ SEXUAL ASSAULT CENTER OF EAST TN 6215 KINGSTON PIKE A
KNOXVILLE,TN 37919 (865)558-9040

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, 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) SHELLEY D CLEMONS DIRECTOR	1 00	X						0	0	0
(2) AMANDA CRUM DIRECTOR	1 00	X						0	0	0
(3) MARY O'NEILL DIRECTOR	1 00	X						0	0	0
(4) REBECCA FRANKLIN DIRECTOR	1 00	X						0	0	0
(5) PHILIP JOHNSON DIRECTOR	1 00	X						0	0	0
(6) NATHAN GOODNER PRESIDENT	1 00			X				0	0	0
(7) BARBARA PELOT TREASURER	1 00			X				0	0	0
(8) MARGARET VINSANT SECRETARY	1 00			X				0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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)** ▶										

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 ▶

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such individual*	**4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**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) Name and business address	(B) Description of services	(C) 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 or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e	205,778			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	103,040			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		308,818			
Program Service Revenue			Business Code				
	2a	OTHER INCOME SANE HOSPITAL IN		123,249	123,249		
	b	OTHER INCOME SANE EXAM REIMBU		8,250	8,250		
	c	OTHER INCOME ACTIVITY FEES		20	20		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		131,519			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		475	475		
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . . ▶					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory					
	b	Less cost or other basis and sales expenses		4,163			
	c	Gain or (loss)		-4,163			
	d	Net gain or (loss) . . . . . ▶		-4,163	-4,163		
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
Other Revenue		Miscellaneous Revenue	Business Code				
	11a	OTHER INCOME MISCELLANEOUS IN		158	158		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶		158			
	12	**Total revenue.** See Instructions . . . . . ▶		436,807	127,989		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	152,010	152,010		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	208,485	192,927	15,558	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	21,741	21,741		
10 Payroll taxes	16,574	15,352	1,222	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	3,386		3,386	
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)				
12 Advertising and promotion				
13 Office expenses	10,542	8,246	2,296	
14 Information technology	8,003	7,583	420	
15 Royalties . .				
16 Occupancy	16,443	14,955	1,488	
17 Travel	10,302	10,302		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	347	347		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,746		1,746	
23 Insurance	11,346	8,963	2,383	
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 NURSES	54,940	54,940		
b AUDIT	5,304	5,304		
c CLIENT TRANSPORTATION	1,894	1,894		
d LICENSES AND PERMITS	1,620	1,620		
e All other expenses	4,650	2,609	2,041	
25 **Total functional expenses.** Add lines 1 through 24e	529,333	498,793	30,540	0
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)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	31,127	1	
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	111,403	3	
	4	Accounts receivable, net	26,315	4	
	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		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a			
	b	Less accumulated depreciation — 10b	5,905	10c	
	11	Investments—publicly traded securities	9,079	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	482	15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	184,311	16	0
Liabilities	17	Accounts payable and accrued expenses	71,785	17	
	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	20,000	23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	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	91,785	26	0
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	91,526	27	
	28	Temporarily restricted net assets	1,000	28	
	29	Permanently restricted net assets		29	
		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	92,526	33	0
	34	Total liabilities and net assets/fund balances	184,311	34	0

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	436,807
2	Total expenses (must equal Part IX, column (A), line 25)	2	529,333
3	Revenue less expenses Subtract line 2 from line 1	3	-92,526
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	92,526
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	0

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ 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?	2a	Yes	
	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			
b	Were the organization's financial statements audited by an independent accountant?	2b		No
	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			
c	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?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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?	3a		No
b	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	3b		

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
SEXUAL ASSAULT CENTER OF EAST TN

Employer identification number
23-7430851

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(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? — **11g(i)**		
(ii) A family member of a person described in (i) above? — **11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? — **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1 - 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	857,802	881,302	835,697	784,249	308,818	3,667,868
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	857,802	881,302	835,697	784,249	308,818	3,667,868
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)						
6 **Public support.** Subtract line 5 from line 4						3,667,868

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	857,802	881,302	835,697	784,249	308,818	3,667,868
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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)						
11 **Total support** (Add lines 7 through 10)						3,667,868

12	Gross receipts from related activities, etc (see instructions)	12	132,152

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 2013 (line 6, column (f) divided by line 11, column (f))	14	100 000 %
15	Public support percentage for 2012 Schedule A, Part II, line 14	15	99 980 %

16a **33 1/3% support test—2013.** 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—2012.** 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—2013.** 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—2012.** 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 III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

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

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

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

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990**

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
SEXUAL ASSAULT CENTER OF EAST TN

Employer identification number
23-7430851

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
(1) HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	62-0548914	501C3	66,548	85,462	BOOK VALUE	ASSET BALANCES	TRANSFER OF BALANCES

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

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

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

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

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

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493147001144

SCHEDULE N (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
SEXUAL ASSAULT CENTER OF EAST TN

Employer identification number
23-7430851

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

1 (a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
CASH	01-01-2014	66,548	BOOK VALUE	62-0548914	HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	501(C)(3)
GRANTS RECEIVABLE	01-01-2014	55,485	BOOK VALUE	62-0548914	HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	501(C)(3)
ACCOUNTS RECEIVABLE	01-01-2014	44,249	BOOK VALUE	62-0548914	HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	501(C)(3)
DEPOSITS	01-01-2014	482	BOOK VALUE	62-0548914	HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	501(C)(3)
PROPERTY AND EQUIPMENT	01-01-2014	4,163	BOOK VALUE	62-0548914	HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	501(C)(3)
ENDOWMENT BALANCE	01-01-2014	9,713	BOOK VALUE	62-0548914	HELEN ROSS MCNABB CENTER INC 201 W SPRINGDALE AVENUE KNOXVILLE,TN 37917	501(C)(3)

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization			
a	Become a director or trustee of a successor or transferee organization?	2a		No
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		No
c	Become a direct or indirect owner of a successor or transferee organization?	2c		No
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?	2d		No
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III ▶			

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

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

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

c If "Yes" to line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities If "No," explain in Part III

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.

Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

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

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization			
a	Become a director or trustee of a successor or transferee organization?	2a		
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		
c	Become a direct or indirect owner of a successor or transferee organization?	2c		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?	2d		

e If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III ▶

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

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493147001144

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
SEXUAL ASSAULT CENTER OF EAST TN

Employer identification number
23-7430851

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	FORENSIC NURSING SERVICES - PROVIDE A SEXUAL ASSAULT NURSE EXAMINER AND ADVOCATE 24 HOURS A DAY, 7 DAYS A WEEK, 365 DAYS A YEAR PROVIDES SPECIALIZED SERVICES TO GATHER EVIDENCE AFTER A SEXUAL ASSAULT CRIME IS COMMITTED ALL SERVICES PROVIDED TO VICTIMS ARE FREE OF CHARGE - REVENUES ARE RECEIVED THROUGH CONTRACTS WITH AREA HOSPITALS AND REIMBURSEMENTS FROM THE STATE OF TN CRIMINAL JUSTICE COMPENSATION FUND FOR SEXUAL ASSAULT
FORM 990, PAGE 6, PART VI, LINE 11B	FORM 990 WILL BE REVIEWED BY THE SENIOR DIRECTOR OF FINANCIAL SERVICES OF HELEN ROSS MCNABB CENTER, INC , THE SURVIVING CORPORATION OF THE MERGER
FORM 990, PAGE 6, PART VI, LINE 12C	EACH BOARD MEMBER COMPLETES A CONFLICT OF INTEREST AFFIRMATION OF COMPLIANCE FORM WHEN THEY JOIN THE BOARD
FORM 990, PAGE 6, PART VI, LINE 15A	COMPENSATION IS BASED ON RESEARCH OF COMPARABLE LOCAL COMPENSATION LEVELS AND APPROVED BY THE BOARD OF DIRECTORS
FORM 990, PAGE 6, PART VI, LINE 19	DOCUMENTS ARE MADE AVAILABLE UPON REQUEST

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Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return
SEXUAL ASSAULT CENTER OF EAST TN

Business or activity to which this form relates
INDIRECT DEPRECIATION

Identifying number
23-7430851

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,746

Part III **MACRS Depreciation (Do not include listed property.)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	1,746
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

This instrument prepared for recording by
Keith H. Burroughs, Esq
Burroughs, Collins & Newcomb, PLC
900 S Gay Street, Suite 600
Knoxville, TN 37902
(865) 342-1040

AFFIDAVIT OF COMPLETION OF MERGER

STATE OF TENNESSEE

COUNTY OF KNOX

I, Nathan Michael Goodner, being first duly sworn, depose and say that:

1. I am a resident of Tennessee.

2. I am an adult of more than 18 years of age.

3. As of January 1, 2014, I served as Board President of Sexual Assault Center of East Tennessee.

4. I certify that the merger of Helen Ross McNabb Center, Inc., and Sexual Assault Center of East Tennessee is complete on the terms and conditions proposed and as presented to the Office of the Attorney General, with Helen Ross McNabb Center, Inc , as the surviving corporation.

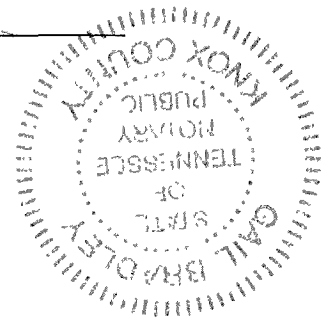
Further Affiant saith not.

Nathan Michael Goodner

Sworn to and subscribed before me this 2 day of January, 2014.

Notary Public

My Commission Expires: My commission expires 01/27/2015



H \Keith\Helen Ross McNabb Center\Sexual Assault of East Tennessee Merger\Affidavit of completion of merger -.wpd

ARTICLES OF MERGER FOR THE HELEN ROSS MCNABB CENTER, INC. AND SEXUAL ASSAULT CENTER OF EAST TENNESSEE

Pursuant to the provisions of the Tennessee Non-Profit Corporation Act, the undersigned corporations adopt the following Articles of Merger:

Article I

The Plan of Merger is attached as Exhibit A, and incorporated by reference herein.

Article II

The Helen Ross McNabb Center, Inc. adopted the Plan of Merger on the 15th day of November, 2013, to be effective 12:01 a.m. January 1, 2014.

Article III

Sexual Assault Center of East Tennessee adopted the Plan of Merger on the 15th day of November, 2013, to be effective 12:01 a.m. January 1, 2014.

Article IV

Pursuant to TCA § 48-61-102(b) the Plan of Merger was delivered to the Attorney General and Reporter at least twenty (20) days prior to this signing, and the Attorney General and Reporter has indicated by return letter dated December 9, 2013, that there are no objections to the merger.

Article V

Pursuant to the Definitive Merger Agreement entered into by and between Helen Ross McNabb Center, Inc., and Sexual Assault Center of East Tennessee, the Merger of Sexual Assault Center of East Tennessee into Helen Ross McNabb Center, Inc., shall occur effective January 1, 2014, at 12:01 a.m. EDT.

IN WITNESS WHEREOF, The parties hereto have caused these Articles of Merger to be executed and delivered to the Tennessee Secretary of State.

Helen Ross McNabb Center, Inc. — Date

By: William Andrew Black
Title: President/CEO

Sexual Assault Center of East Tennessee — Date

By: Nathan Michael Goodner
Title: Board President

DEFINITIVE MERGER AGREEMENT

This Definitive Merger Agreement ("Agreement") is made effective as of the 1st day of January, 2014, at 12:01 a.m., ("Effective Date") by and between Helen Ross McNabb Center, Inc., a Tennessee not for profit corporation ("HRMC") and Sexual Assault Center of East Tennessee, a Tennessee not for profit corporation ("SACETN"). Each party may be referred to herein as "Party" and all parties may be referred to collectively as "Parties."

RECITALS

WHEREAS, SACETN provides valuable services to victims of sexual assault and their families during predominantly in the Knoxville, Tennessee area; and

WHEREAS, HRMC provides similar services in East Tennessee, predominantly in Knox County and its contiguous counties; and

WHEREAS, SACETN desires to merge its operations into HRMC to perpetuate the valuable services that have historically been provided by SACETN to the community at large and to realize economies of scale HRMC can provide for those serviced by SACETN; and

WHEREAS, the Boards of Directors of both corporations, in considering the shared interests of SACETN and HRMC and the efficiencies to be gained by combining operations of the Parties into one entity, deem it advisable and in the best interest of each that SACETN be merged into HRMC, and have filed a Plan of Merger with the Tennessee Attorney General for approval; and

WHEREAS, by letter dated December 9, 2013, Victor Domen, Senior Counsel for the Public Interest Division of the Office of The Attorney General for the State of Tennessee, has approved the Merger of the Parties.

NOW, THEREFORE, to effect the merger and in consideration of the premises and mutual covenants and agreements contained herein, the Parties hereto do hereby prescribe the terms and conditions of the merger as follows:

1. **Merger of SACETN into HRMC**. Upon the Effective Date, SACETN shall be merged with and into HRMC, and HRMC shall be the surviving corporation. The corporate existence of HRMC, with all of its purposes, powers and objectives, shall continue unaffected and unimpaired by the merger. Upon the Effective Date of the merger, the separate corporate existence of SACETN shall cease and thereupon SACETN and HRMC shall be a single corporation, to wit, HRMC ("Surviving Corporation"), and it shall continue to be governed by the laws of the State of Tennessee.

2. **Vesting of assets and liabilities of SACETN and HRMC in HRMC.** Upon the Effective Date, all rights, immunities, privileges, powers and franchises of each of the corporations, all property, real, personal and mixed, all debts due on account, and all other things in action or belonging to each of the Parties, and all and every other interest, shall vest in the Surviving Corporation without further act or deed as effectually as they were vested in the several and respective corporations, and the title to any real estate, whether vested by deed or otherwise in either of the corporations shall not revert or be in any way impaired by reason of the merger. The Surviving Corporation shall thenceforth assume and be responsible for all debts, liabilities, obligations and duties of each of the corporations and all debts, liabilities, obligations and duties shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities, obligations and duties have been incurred or contracted by it. SACETN agrees to execute any documents, deeds, contracts, assignments, or any other documentation necessary to reflect upon the public records and with any local, state, federal and other agencies necessary to verify that HRMC is the Surviving Corporation and owner of all rights previously held by SACETN. Inasmuch as both parties hereto are Internal Revenue Code Section 501(c)(3) organizations, no individual may benefit from this merger or any of the assets of SACETN being merged into HRMC. Accordingly, no monetary consideration is being exchanged for the merger, and the sole consideration for the merger is HRMC's agreement to continue and perpetuate the valuable mental health services and social services to children, adults and families previously provided by SACETN.

3. **Financial Disclosure**. Attached hereto as Exhibit A is the most recent Balance Sheet and Depreciation Schedule as of and for the period ending, respectively, in the most recent month end for which such financial statements for SACETN have been generated. SACETN hereby represents and warrants that its financial condition has not materially changed between the date of said financial statements and the date of Closing. Attached hereto as Exhibit B is a listing of all real property and personal property assets owned by SACETN to which title will pass to HRMC upon merger of the corporations as of the Effective Date. In addition to assuming all outstanding liabilities of SACETN by HRMC, specifically including the outstanding lines of credit debt of SACETN, SACETN hereby agrees to transfer all bank holdings and account balances to HRMC and specifically authorizes HRMC to utilize said bank holdings and account balances to be applied toward payoff of all outstanding lines of credit and other existing liabilities of SACETN as of the Effective Date. Any funds remaining thereafter shall become the sole property of HRMC.

4. **Name Retention.** From and after the Effective Date, Helen Ross McNabb Center, Inc., shall be the name and corporate identity of the Surviving Corporation. However, HRMC may retain the name "Sexual Assault Center of East Tennessee" as an assumed name of HRMC and/or a disclosed division of HRMC as deemed appropriate by HRMC for purposes of continuing branding and service identity of the Surviving Corporation in compliance with Tennessee Code Annotated Section 48-54-101.

5. **Additional Representations and Warranties of SACETN.** SACETN, and its Board President and Board of Directors, in approving the execution of this Agreement, agree to do the following:

   a. SACETN will work and cooperate with HRMC to convey a positive message to the community in which SACETN operates concerning the merger and future operations of SACETN by HRMC in a joint effort to ensure a smooth transition of funding sources post-Closing.

   b. The Board of Directors of SACETN agrees to adopt a resolution confirming that said Board of Directors favors the merger of SACETN into HRMC for publication to the community in which SACETN has historically operated, and said communication shall also indicate that the Board of Directors of SACETN fully supports the future operations of SACETN by HRMC in order to ensure a smooth transition and successful linkage between the operations of SACETN and HRMC and subsequent operations of SACETN services and programming by HRMC post-Closing.

   c. SACETN and its Board President will work with HRMC to contact all funding sources currently supporting the operations of SACETN jointly to ensure a smooth transition of funding sources post-closing.

   d. Following Closing, SACETN Board President and staff agree to retain and foster the current funding levels from governmental sources currently providing partial funding to the surviving operations of SACETN by HRMC, including, but not limited to, the City of Knoxville, County of Knox and state agencies.

6. **Direct Care Staff.** Following the Effective Date, HRMC will offer employment to SACETN direct care staff essential to operate programs of SACETN within budgetary constraints that meet job qualifications set by funding sources, licensing agencies and other regulatory authorities and regulations by defined positions. Following the Effective Date, staff of

SACETN retained by HRMC will be brought into the HRMC wage and benefit structure and will be given credit for years of service at SACETN under the HRMC benefits schedule.

7. **Board Service**. Following the Closing, HRMC, at its discretion, may elect to invite some existing SACETN board members to continue to serve on either the HRMC Board of Directors or an alternative advisory board established for the continued operations previously known as SACETN.

8. **Public Announcement and Marketing**. The public announcement and all marketing decisions regarding disclosure of the merger of SACETN into HRMC will remain solely in the discretion of HRMC.

9. **Crisis and Specialized Services**. Following the Closing, HRMC will continue to offer sexual assault crisis and specialized services as were theretofore provided by SACETN.

10. **Financial Representations and Warranties**. By its signature hereto, SACETN warrants and represents to HRMC that it has conducted its business operations between the date of the Letter of Intent signed by the Parties for this merger and the Effective Date in its ordinary course of business without incurring any additional liabilities or making any expenditures not customarily incurred in the ordinary course of operations of SACETN.

11. **Confidentiality**. The Parties agree to hold in confidence and make no public disclosure regarding this Definitive Merger Agreement without the prior written consent of the other Party hereto, except as may reasonably be required to comply with applicable law. The Parties agree to cooperate with each other in connection with the preparation of any press release or public announcements regarding this merger.

12. **Governing Law**. This Agreement shall be construed under the laws of the State of Tennessee.

13. **Entire Agreement**. This Agreement constitutes the entire agreement between the Parties and supercedes all prior agreements and understandings, both written and oral, between or among the Parties with respect to the subject matter hereof.

14. **Counterparts, Headings**. This Agreement may be executed in several counterparts, each of which shall be deemed an original, and all of which shall together constitute one and the same instrument. The headings contained in this Agreement are for purposes of convenience only and

shall not effect the meaning or interpretation of this Agreement.

15. **Closing Date**. The Closing Date ("Closing") of this Agreement shall be as of the Effective Date.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement as of the day and date aforereferenced.

Helen Ross McNabb Center, Inc.

By: William Andrew Black
Title: President and CEO

Sexual Assault Center of East Tennessee

By: Nathan Michael Goodner
Title: Board President

EXHIBIT A

Financial Statements

Sexual Assault Center of East Tennessee
Balance Sheet
November 30, 2013
Unaudited

Assets

Current Assets		
Cash and Equivalents	$72,041	
Accounts Receivable	91,168	
Prepaid expenses and other current assets	482	
Total Current Assets		163,691
Property and Equipment		
Total Property and Equipment	36,076	
Less accumulated depreciation	(31,622)	
Total Property and Equipment, Net		4,454
Other Assets		
Savings Account Endowment Accounts	9,079	
Total Other Assets		9,079
Total Assets		$177,224

Liabilities and Net Assets

Current Liabilities		
Accounts payable and accrued expenses	$20,156	
Accrued Expenses	15,241	
Total Current Liabilities	35,397	
Total Liabilities		35,397
Net Assets		
Unrestricted Net Assets	140,827	
Permanently restricted-endowment	1,000	
Total Net Assets		141,827
Total Liabilities and Net Assets		$177,224

EXHIBIT B

List of Real and Personal Property Assets

SEXUAL ASSAULT CENTER
SUMMARY OF FIXED ASSETS
AS OF 11/30/2013

	ACQUISITION COSTS	ACCUMULATED DEPRECIATION THRU 06/30/2013	DEPRECIATION FY14 THRU 11/30/2013	TOTAL DEPRECIATION THRU 11/30/2013	NET BOOK VALUE AS OF 11/30/2013
EQUIPMENT	17,907	11,999	1,453	13,452	4,454
FURNITURE AND FIXTURES	18,169	18,169	-	18,169	0
TOTAL	36,076	30,168	1,453	31,621	4,454