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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 04-01-2013 , 2013, and ending 03-31-2014

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

C Name of organization
AMERICAN REFUGEE COMMITTEE

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
615 FIRST AVENUE NE NO 500

City or town, state or province, country, and ZIP or foreign postal code
MINNEAPOLIS, MN 55413

D Employer identification number
36-3241033

E Telephone number
(612)872-7060

G Gross receipts $ 38,122,826

F Name and address of principal officer
DANIEL WORDSWORTH
615 FIRST AVENUE NE NO 500
MINNEAPOLIS, MN 55413

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 ARCRELIEF ORG

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

L Year of formation 1978

M State of legal domicile IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
SEE PART III, LINE 1

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	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	87
6	Total number of volunteers (estimate if necessary)	6	310
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	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	33,790,688	38,067,933
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,988	-26,284
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	212,092	-23,126
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,008,768	38,018,523
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,372,464	761,071
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	16,811,822	16,822,718
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶861,638		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	17,023,177	16,002,256
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	35,207,463	33,586,045
	19	Revenue less expenses Subtract line 18 from line 12	-1,198,695	4,432,478

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	21,389,473	26,605,851
	21	Total liabilities (Part X, line 26)	2,744,531	3,481,840
	22	Net assets or fund balances Subtract line 21 from line 20	18,644,942	23,124,011

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

DANIEL WORDSWORTH PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature

Firm's name ▶ GELMAN ROSENBERG & FREEDMAN

Firm's address ▶ 4550 MONTGOMERY AVE SUITE 650N
BETHESDA, MD 208142930

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

THE AMERICAN REFUGEE COMMITTEE (ARC) WORKS WITH REFUGEES, DISPLACED PEOPLE, AND THOSE AT RISK TO HELP THEM SURVIVE CRISES AND REBUILD LIVES OF DIGNITY, HEALTH, SECURITY AND SELF-SUFFICIENCY

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 $ 29,953,522 including grants of $ 761,071) (Revenue $)

PEOPLE SUFFERING DURING THE MOST VULNERABLE TIMES OF THEIR LIVES KNOW BETTER THAN ANYONE WHAT THEY NEED THAT'S WHY OUR PROGRAMS START WITH REFUGEES AND THEIR UNIQUE EXPERIENCES THEY LET US KNOW WHAT NEEDS TO HAPPEN TO MAKE MEANINGFUL CHANGE IN THEIR COMMUNITIES, AND WE WORK TOGETHER TO MAKE IT SO ARC BRINGS EXPERTISE AND NON-TRADITIONAL PARTNERS TO CO-CREATE SOLUTIONS THAT ADD NEW VALUE TO COMMUNITIES BUT IT IS REFUGEES THEMSELVES WHO TELL US WHAT MAKES SENSE FOR THEM ON THE FOLLOWING PAGES, YOU'LL SEE HOW THESE PEOPLE ARE WORKING THROUGH THE MOST CHALLENGING TIMES THEY'VE SEEN YOU'LL GET A SNAPSHOT OF EACH OF THE DIFFERENT GROUPS OF PEOPLE WE'RE WORKING WITH AND HOW THEY'RE BUILDING A BETTER FUTURE OUR PARTNERS ARE DIVERSE, AND SO IS THE WORK WE DO BUT IT'S ALL FOR THE SAME GOAL - TO HELP PEOPLE TAKE BACK

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

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

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 29,953,522

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	Yes	
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	Yes	
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	Yes	
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	Yes	
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 other assistance to or for any foreign organization? *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 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	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 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		No
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	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? *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	Yes	
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		No
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	Yes	
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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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		No
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	21			
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	Yes	
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	87			
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	Yes	
b	If "Yes," enter the name of the foreign country ▶ SU , OD , SO , UG , RW , CG , PK , TH , OC , RP 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	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
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		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
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	19		
	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	19		
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	Yes	
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	Yes	
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	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
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 ▶ AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

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

▶ MARK WHITE 615 FIRST AVENUE NE SUITE 500
MINNEAPOLIS, MN 55413 (612) 872-7060

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) BEN BOYUM CHAIR	1 00	X		X				0	0	0
(2) SHEILA LEATHERMAN VICE CHAIR	1 00	X		X				0	0	0
(3) HOLLY ROBBINS SECRETARY	1 00	X		X				0	0	0
(4) PERRY WITKIN TREASURER	1 00	X		X				0	0	0
(5) NEAL BALL FOUNDER & HONORY CHAIR	1 00	X		X				0	0	0
(6) PETER BELL DIRECTOR	1 00	X						0	0	0
(7) WARD BREHM DIRECTOR	1 00	X						0	0	0
(8) JOHN GAPPA DIRECTOR	1 00	X						0	0	0
(9) ANNE GOLDFELD DIRECTOR	1 00	X						0	0	0
(10) CHRISTY HANSON DIRECTOR	1 00	X						0	0	0
(11) JIM HODGE DIRECTOR	1 00	X						0	0	0
(12) MARK LINDBERG DIRECTOR	1 00	X						0	0	0
(13) SVJETLANA MADZAR DIRECTOR	1 00	X						0	0	0
(14) MICHAEL MCCORMICK DIRECTOR	1 00	X						0	0	0
(15) MARK MORTENSON DIRECTOR	1 00	X						0	0	0
(16) MAUREEN K REED DIRECTOR	1 00	X						0	0	0
(17) M JAY SHAHIDI DIRECTOR	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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) GRACE STRANGIS DIRECTOR	1 00	X						0	0	0
(19) RICHARD VOELBEL DIRECTOR	1 00	X						0	0	0
(20) DANIEL WORDSWORTH PRESIDENT & CEO	40 00			X				230,855	0	33,896
(21) MARK WHITE CFO	40 00			X				125,655	0	30,620
(22) COLLEEN STRIEGEL DIRECTOR, H R & ADMINISTRATION	40 00					X		117,998	0	33,859
(23) GARY DAHL COUNTRY DIRECTOR	40 00					X		138,108	0	22,014
(24) SARAH HARTMAN DIRECTOR, DEV/PUBLIC AFFAIRS	40 00					X		111,245	0	24,148
(25) ANDREW CHRIS SMOOT DIRECTOR, INT'L PROGRAMS	40 00					X		111,240	0	28,351
(26) VINCENT SANFUENTES DIRECTOR, GOVERNMENT AFFAIRS	40 00					X		112,670	0	8,083
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								947,771	0	180,971

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 ▶7

			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**	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? *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 ▶0

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	444,947			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	29,623,184			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,999,802			
	g	Noncash contributions included in lines 1a-1f $		102,416			
	h	**Total.** Add lines 1a-1f ▶			38,067,933		
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f ▶					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		1,874			1,874
	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		28,158			
	c	Gain or (loss)		-28,158			
	d	Net gain or (loss) ▶			-28,158		-28,158
	8a	Gross income from fundraising events (not including $ 444,947 of contributions reported on line 1c) See Part IV, line 18	a	24,407			
	b	Less direct expenses	b	76,145			
	c	Net income or (loss) from fundraising events ▶			-51,738		-51,738
	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 ▶					
		Miscellaneous Revenue	Business Code				
	11a	MISCELLANEOUS	900099	17,343			17,343
	b	CURRENCY EXCHANGE GAIN	900099	11,269			11,269
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d ▶			28,612		
	12	**Total revenue.** See Instructions ▶			38,018,523	0	0	-49,410

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				
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	761,071	761,071		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	427,014	80,921	265,172	80,921
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	12,779,359	11,208,615	1,247,240	323,504
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	143,855	139,801	3,261	793
9 Other employee benefits	2,818,470	2,430,638	312,391	75,441
10 Payroll taxes	654,020	512,137	107,911	33,972
11 Fees for services (non-employees)				
a Management				
b Legal	94,616	58,252	16,026	20,338
c Accounting	181,350	152,651	28,699	
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)	1,170,975	839,708	178,041	153,226
12 Advertising and promotion	97,753	83,055	14,592	106
13 Office expenses	1,187,502	1,034,682	77,381	75,439
14 Information technology				
15 Royalties . .				
16 Occupancy	1,693,355	1,474,971	170,029	48,355
17 Travel	2,221,977	2,061,024	133,658	27,295
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	228,296	170,034	52,163	6,099
20 Interest	17,981		17,981	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	80,476	21,184	53,392	5,900
23 Insurance	173,907	156,122	14,691	3,094
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 PROGRAM SUPPLIES	5,429,948	5,429,948		
b EQUIPMENT	1,543,384	1,503,217	33,605	6,562
c EDUCATION & TRAINING	1,033,749	1,033,749		
d CONSTRUCTION	731,025	731,025		
e All other expenses	115,962	70,717	44,652	593
25 **Total functional expenses.** Add lines 1 through 24e	33,586,045	29,953,522	2,770,885	861,638
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			1	
	2	Savings and temporary cash investments		3,146,455	2	3,059,079
	3	Pledges and grants receivable, net		16,653,029	3	21,815,752
	4	Accounts receivable, net		93,574	4	336,805
	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		726,177	9	605,992
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 699,261			
	b	Less accumulated depreciation	10b 533,622	193,831	10c	165,639
	11	Investments—publicly traded securities		566,382	11	535,527
	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		10,025	15	87,057
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		21,389,473	16	26,605,851
Liabilities	17	Accounts payable and accrued expenses		2,393,962	17	2,947,611
	18	Grants payable		350,569	18	534,229
	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			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		2,744,531	26	3,481,840
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		1,460,018	27	505,323
	28	Temporarily restricted net assets		16,336,669	28	21,770,433
	29	Permanently restricted net assets		848,255	29	848,255
		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		18,644,942	33	23,124,011
	34	Total liabilities and net assets/fund balances		21,389,473	34	26,605,851

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	38,018,523
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,586,045
3	Revenue less expenses Subtract line 2 from line 1	3	4,432,478
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	18,644,942
5	Net unrealized gains (losses) on investments	5	46,591
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	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	23,124,011

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		No
	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	Yes	
	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	Yes	
	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	Yes	
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	Yes	

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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
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

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									

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2013

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 ")	43,181,668	38,807,478	11,021,789	33,790,688	38,067,933	164,869,556
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	43,181,668	38,807,478	11,021,789	33,790,688	38,067,933	164,869,556
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						164,869,556

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	43,181,668	38,807,478	11,021,789	33,790,688	38,067,933	164,869,556
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	21,524	10,635	8,872	5,988	1,874	48,893
9 Net income from unrelated business activities, whether or not the business is regularly carried on				85,791		85,791
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	223,683	430,673	669	126,301	28,612	809,938
11 **Total support** (Add lines 7 through 10)						165,814,178

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

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**	99 430 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	**15**	99 390 %

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
FORM 990, SCHEDULE A, PART II	ARC CHANGED ITS FISCAL YEAR FROM 12/31 TO 3/31 THEREFORE, THE 2011 COLUMN OF PART II REFLECTS THE SHORT YEAR OF JANUARY 1, 2012 TO MARCH 31, 2012

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

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 ▶ $ _____

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	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	848,335	886,179	848,255	843,255	835,755
b Contributions			12,370	5,000	7,500
c Net investment earnings, gains, and losses	51,134	35,444	25,554	9,096	34,477
d Grants or scholarships					
e Other expenditures for facilities and programs	51,214	73,288		9,096	34,477
f Administrative expenses					
g End of year balance	848,255	848,335	886,179	848,255	843,255

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 ▶ 100 000 %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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				
b Buildings				
c Leasehold improvements				
d Equipment		47,061	24,545	22,516
e Other		652,200	509,077	143,123
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . . . . ▶				165,639

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	38,129,772
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	46,591		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	75,927		
e	Add lines **2a** through **2d**			2e	122,518
3	Subtract line **2e** from line **1**			3	38,007,254
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	11,269		
c	Add lines **4a** and **4b**			4c	11,269
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	38,018,523

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	33,674,221
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	99,445		
e	Add lines **2a** through **2d**			2e	99,445
3	Subtract line **2e** from line **1**			3	33,574,776
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	11,269		
c	Add lines **4a** and **4b**			4c	11,269
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	33,586,045

Part XIII **Supplemental Information**

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

Return Reference	Explanation
PART V, LINE 4	WE HAVE 3 SEPARATE ENDOWMENTS WITH SIMILAR REQUIREMENTS THE EARNINGS CAN BE USED WITH APPROVAL FOR CURRENT EMERGENCY OPERATIONS CERTAIN AMOUNTS OF THE ORIGINAL ENDOWMENENT CAN BE USED FOR EMERGENCY RELIEF WITH THE REQUIREMENT TO MAKE THE ENDOWMENT WHOLE WHEN MONIES ARE RECEIVED
PART X, LINE 2	FOR THE YEARS ENDED MARCH 31, 2014 AND 2013, ARC HAS DOCUMENTED ITS CONSIDERATION OF FASB ASC 740-10, INCOME TAXES, THAT PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS THE FEDERAL FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IS SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, GENERALLY FOR THREE YEARS AFTER IT IS FILED
PART XI, LINE 2D - OTHER ADJUSTMENTS	LIBERTY FINANCE REVENUE INCLUDED IN TOTAL REVENUE ON THE CONSOLIDATING FINANCIAL STATEMENTS, AND EXCLUDED FOR 990 REPORTING 47,769 LOSS ON DISPOSAL REPORTED AS AN EXPENSE ON THE FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990, PART VIII, LINE 7C 28,158
PART XI, LINE 4B - OTHER ADJUSTMENTS	CURRENCY EXCHANGE GAIN INCLUDED AS A NEGATIVE EXPENSE ON THE FINANCIAL STATEMENTS, AND REPORTED AS REVENUE ON THE FORM 990 11,269
PART XII, LINE 2D - OTHER ADJUSTMENTS	LIBERTY FINANCE EXPENSES INCLUDED IN TOTAL EXPENSES ON THE CONSOLIDATING FINANCIAL STATEMENTS, AND EXCLUDED FOR 990 REPORTING 71,287 LOSS ON DISPOSAL REPORTED AS AN EXPENSE ON THE FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990, PART VIII, LINE 7C 28,158
PART XII, LINE 4B - OTHER ADJUSTMENTS	CURRENCY EXCHANGE GAIN INCLUDED AS A NEGATIVE EXPENSE ON THE FINANCIAL STATEMENTS, AND REPORTED AS REVENUE ON THE FORM 990 11,269

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	11	1,416			28,137,521
b Total from continuation sheets to Part I	0	0			0
c **Totals** (add lines 3a and 3b)	11	1,416			28,137,521

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)
(1) See Add'l Data								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

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 . . . . ▶ 10

3 Enter total number of other organizations or entities . . . . . ▶ 1

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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, Information 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

Part V **Supplemental Information**

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).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	TO EFFECTIVELY MONITOR GRANT ACTIVITIES AND IDENTIFY POTENTIAL PROBLEMS IN A TIMELY MANNER , ARC USES A LAYERED APPROACH INVOLVING STAFF AND SYSTEMS AT ALL LEVELS OF THE ORGANIZATIO N FOR PROGRAM MONITORING, ARC EMPLOYS VARIOUS MEANS OF ONGOING MONITORING AND EVALUATIONS SYSTEMS DEPENDING ON THE COUNTRY PROGRAM AND THE PROJECT IN GENERAL HOWEVER, AT THE FIEL D LEVEL, PROJECT STAFF KEEP DETAILED RECORDS OF ACTIVITIES AND SHARE THESE REGULARLY WITH OPERATIONAL, TECHNICAL AND MANAGEMENT STAFF AT BOTH THE COUNTRY PROGRAM HEAD OFFICE AND AR C HEADQUARTERS COUNTRY PROGRAMS AND HEADQUARTERS COLLABORATE CLOSELY ON DEVELOPMENT OF IN TERNAL AND DONOR REPORTS EACH MONTH FOR SUBMISSION AS REQUIRED CURRENTLY THIS APPROACH GA THERS THE APPROPRIATE AMOUNT OF INFORMATION AT EACH LEVEL WHILE ENGAGING ALL STAFF AT ALL LEVELS TO MEET CLEAR TARGETS MANAGEMENT AND TECHNICAL STAFF REVIEW QUARTERLY REPORTS TO E NSURE THAT ACTIVITIES ARE PROCEEDING ON SCHEDULE AND THAT TARGETS ARE MET ARC HAS ESTABLI SHED AND DOCUMENTED ACCOUNTING AND ADMINISTRATIVE PROCEDURES AND POLICIES TO ENSURE ADEQUA TE SYSTEMS OF INTERNAL CONTROL, SAFEGUARD THE RESOURCES OF THE ORGANIZATION, ENABLE THE PR EPARATION OF ACCURATE AND TIMELY REPORTS, ENSURE RETENTION AND MAINTENANCE OF RECORDS AND ENSURE ADHERENCE TO GENERALLY ACCEPTED ACCOUNTING STANDARDS AND REGULATIONS ARC EMPLOYS T HE USE OF AN ACCOUNTING SYSTEM WHICH ENABLES THE ARC FINANCIAL DEPARTMENTS LOCATED AT BOTH ITS HEADQUARTER AND FIELD OFFICES TO TRACK COSTS AS RELATED TO ALL ASPECTS OF PROGRAM OPE RATIONS EXPENDITURES ARE MONITORED ON A MONTHLY BASIS AGAINST BUDGETS TO ENSURE APPROPRIA TE CONTROL ARC IS AUDITED ANNUALLY BY A US GOVERNMENT-APPROVED INDEPENDENT AUDIT FIRM AR C HEADQUARTERS IS RESPONSIBLE FOR FINANCIAL REPORT CONSOLIDATION ARC HEADQUARTERS IS ALSO RESPONSIBLE FOR TRANSFER OF FUNDS TO LOCAL OFFICES ALL BANK ACCOUNTS USED BY ARC OFFICES ARE OPERATED UNDER A JOINT SIGNATORY AUTHORIZATION AND THE CFO MUST APPROVE ALL NEW ACCOU NTS ARC CURRENTLY OPERATES BANK ACCOUNTS IN ALL ITS AREAS OF OPERATION ARC EMPLOYS THE U SE OF DOCUMENTED PROCUREMENT AND ADMINISTRATIVE POLICIES AND PROCEDURES, WHICH OUTLINE SPE CIFIC PROCUREMENT PROCEDURES AND AUTHORIZATION REQUIREMENTS, TRAVEL POLICIES AND OTHER GRA NT COMPLIANCE REQUIREMENTS IN AS MUCH AS POSSIBLE, PROCUREMENT IS COMPLETED IN THE FIELD, WITH FINAL APPROVAL FOR SIGNIFICANT TRANSACTIONS, AS OUTLINED IN A DELEGATION OF AUTHORIT Y POLICY, BY THE CFO, AND IF NECESSARY THE ARC PRESIDENT UPON THEIR EXAMINATION OF THE REQ UEST FOR VALIDITY, SUFFICIENCY OF FUNDING AND COMPLIANCE TO REGULATIONS

Additional Data

Software ID:
Software Version:
EIN: 36-3241033
Name: AMERICAN REFUGEE COMMITTEE

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
MIDDLE EAST AND NORTH AFRICA	1	1	PROGRAM SERVICE ACTIVITIES	EMERGENCY RESPONSE, SHELTER, WASH, PROTECTION	251,618
EAST ASIA AND THE PACIFIC	3	392	PROGRAM SERVICE ACTIVITIES	HEALTH CARE (PRIMARY AND REPRODUCTIVE, INFECTIOUS DISEASE CONTROL, CAPACITY BUILDING)	2,845,220
SOUTH ASIA	1	54	PROGRAM SERVICE ACTIVITIES	HEALTH CARE (PRIMARY AND REPRODUCTIVE, CAPACITY BUILDING/TRAINING)	1,026,285

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	6	969	PROGRAM SERVICE ACTIVITIES	HEALTH CARE (PRIMARY AND REPRODUCTIVE, WATER/SANITATION, NUTRITION, EMERGENCY RESPONSE, CAPACITY BUILDING/TRAINING)	23,253,328
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS IN THE REGION		118,086
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS IN THE REGION		402,464

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS IN THE REGION		240,520

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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)
		SOUTH ASIA	IMPLEMENTATION OF HEALTH ACTIVITIES IN PAKISTAN	329,818	CHECK			
		SOUTH ASIA	IMPLEMENTATION OF HEALTH ACTIVITIES IN PAKISTAN	70,189	CHECK			
		MIDDLE EAST AND NORTH AFRICA	EMERGENCY RESPONSE ACTIVITIES SHELTER, WASH, PROTECTION	118,086	WIRE TRANSFER			
		SUB-SAHARAN AFRICA	MICROFINANCE ACTIVITIES	50,000	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	DISBURSEMENT FOR IMPLEMENTATION OF GBV PREVENTION ACTIVITIES IN UGANDA	44,506	WIRE TRANSFER			
		SUB-SAHARAN AFRICA	DISBURSEMENT FOR IMPLEMENTATION OF GBV PREVENTION ACTIVITIES IN UGANDA	30,481	CHECK			
		SUB-SAHARAN AFRICA	DISBURSEMENT FOR IMPLEMENTATION OF GBV PREVENTION ACTIVITIES IN UGANDA	19,378	CHECK			
		SUB-SAHARAN AFRICA	SOCIAL ENTERPRISE ZONE ACTIVITIES IN DRC	72,029	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	SOCIAL ENTERPRISE ZONE ACTIVITIES IN DRC	25,978	WIRE TRANSFER			
		SUB-SAHARAN AFRICA	ECONOMIC EMPOWERMENT OF ADOLESCENT GIRLS AND YOUNG WOMEN IN LIBERIA	8,487	WIRE TRANSFER			
		SUB-SAHARAN AFRICA	RETURN OF FUNDS FOR IMPLEMENTATION OF GBV PREVENTION ACTIVITIES IN UGANDA	-13,286	WIRE OR CHECK			

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.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule G (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
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

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**			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit contributions 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.

		(a) Event #1 ANNUAL GALA (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	469,354			469,354
	2 Less Contributions	444,947			444,947
	3 Gross income (line 1 minus line 2)	24,407			24,407
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	5,008			5,008
	7 Food and beverages	26,519			26,519
	8 Entertainment	8,905			8,905
	9 Other direct expenses	35,713			35,713
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(76,145)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-51,738

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				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, 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 _____

11

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

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.** 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).

Return Reference	Explanation

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, line 23.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
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 ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	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?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
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?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
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 accured 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)DANIEL WORDSWORTH PRESIDENT & CEO	(i)	230,855	0	0	13,787	20,109	264,751	0
	(ii)	0	0	0	0	0	0	0
(2)MARK WHITE CFO	(i)	125,655	0	0	7,660	22,960	156,275	0
	(ii)	0	0	0	0	0	0	0
(3)COLLEEN STRIEGEL DIRECTOR, H R & ADMINISTRATION	(i)	117,998	0	0	7,120	26,739	151,857	0
	(ii)	0	0	0	0	0	0	0
(4)GARY DAHL COUNTRY DIRECTOR	(i)	138,108	0	0	5,508	16,506	160,122	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

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				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	40	102,416	FMV
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				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶(_____)				
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 . . . **29** 34

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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**		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			

Part II **Supplemental Information.** 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.

Return Reference	Explanation
PART I, COLUMN (B)	PART I, COLUMN (B) THIS FIELD REFLECTS THE NUMBER OF CONTRIBUTORS
PART I, LINE 32B	NON-CASH CONTRIBUTIONS ARE ANY DONATIONS OF TANGIBLE PERSONAL PROPERTY, INCLUDING BUT NOT LIMITED TO PIECES OF ART, FURNITURE, COIN AND STAMP COLLECTIONS, LIVESTOCK, JEWELRY, EQUIPMENT, VEHICLES, INCLUDING CARS OR BOATS, CLOTHES, OR ANY OTHER PERSONAL PROPERTY ITEM OWNED BY A DONOR NON-CASH CONTRIBUTIONS THAT ARE SOLICITED OR OFFERED FOR DOMESTIC PROGRAMMING, INCLUDING A SPECIFIC PURPOSE OR EVENT, WILL BE EVALUATED AND ACCEPTED BY APPROPRIATE ARC STAFF GIFTS OF EQUIPMENT, GOODS, OR SERVICES FOR OVERSEAS PROGRAMS WILL BE EVALUATED ON A CASE-BY-CASE BASIS GIFTS WILL BE EVALUATED BASED ON THEIR RELEVANCE TO ARC PROGRAMS, THE EXISTENCE OR AVAILABILITY OF SIMILAR PURCHASABLE ITEMS WITHIN THE SPECIFIC COUNTRY, AND THE BURDEN PLACED ON THE COUNTRY PROGRAM TO ACCEPT THE GIFT, INCLUDING ISSUES RELATED TO SHIPPING, DISTRIBUTION, OR IMPLEMENTATION IF IT IS DETERMINED THAT THE ORGANIZATION IS ABLE TO ACCEPT THE DONATION, ALL PERTINENT INFORMATION (E G VALUE, GENERAL DESCRIPTION, AND PURPOSES FOR WHICH IT WILL BE USED) WILL BE FORWARDED TO THE GIFT ACCEPTANCE COMMITTEE FOR ITS ACCEPTANCE OBTAINING VALUATION IS THE RESPONSIBILITY OF THE DONOR APPRAISAL COSTS CANNOT BE BORNE BY THE AMERICAN REFUGEE COMMITTEE

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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
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	CONTROL OF THEIR LIVES RWANDA - MAXIMIZING OPPORTUNITIES FOR CONGOLESE REFUGEES AND RWAND AN NEIGHBORS REGARDLESS OF WHEN THEY FLED, WE ARE HELPING REFUGEES LOOK AHEAD TO THE FUTUR E WE'RE HELPING CHILDREN PARTICIPATE IN RWANDAN SOCIETY IN A POSITIVE AND PRODUCTIVE WAY, AND HELPING REFUGEE COMMUNITIES, AS A WHOLE, INTEGRATE PEACEFULLY IN THEIR SURROUNDINGS A ND DEVELOP A MUTUALLY BENEFICIAL EXCHANGE WITH THEIR RWANDAN NEIGHBORS JUST AS A SMALL TO WN NEEDS POTHOLES FILLED OR NEW STOP SIGNS POSTED, REFUGEE CAMPS - HOME TO THOUSANDS OF FA MILIES - REQUIRE INVESTMENT IN INFRASTRUCTURE, TOO ALONGSIDE RESIDENTS, WE'RE TRANSFORMIN G THE WAY CAMPS LOOK AND FUNCTION - STARTING WITH SHELTER, WATER AND SANITATION WE'RE ALS O CONTINUING OUR WORK PROVIDING HEALTH CARE SERVICES TO ALL CAMP RESIDENTS ARC IS ALSO WO RKING TO UNLOCK THE POTENTIAL OF CONGOLESE REFUGEES AND THEIR RWANDAN NEIGHBORS BY ACTIVEL Y DEVELOPING CO-CREATIVE APPROACHES TO PROVIDE TRANSFORMATIONAL NEW VALUE TO CAMP RESIDENT S AND THE LOCAL COMMUNITY WE'RE EXPLORING THE POSSIBILITY OF CREATING I T CODING SCHOOLS FOR YOUNG PEOPLE FROM THE CAMPS AND THEIR RWANDAN COUNTERPARTS THE SCHOOLS WOULD GENERAT E EXCITING LIVELIHOOD OPPORTUNITIES FOR ALL YOUTH AND FOSTER UNDERSTANDING BETWEEN THE TWO COMMUNITIES SYRIA & JORDAN - CREATING SAFE ENVIRONMENTS AND NEW OPPORTUNITIES DUE TO THE ONGOING CONFLICT, NEARLY 10 MILLION PEOPLE HAVE FLED THEIR HOMES AND BEEN FORCED TO FIND SOMEPLACE ELSE TO LIVE INSIDE SYRIA OR IN NEIGHBORING COUNTRIES HUMANITARIAN CONDITIONS A RE DIRE IN ORDER TO EXPAND OUR REACH AND MAXIMIZE OUR IMPACT FOR SURVIVORS, WE'VE BEEN WO RKING CLOSELY WITH QUESTSCOPE - A SEASONED ORGANIZATION WITH DECADES OF EXPERIENCE IN THE REGION OUR JOINT EFFORTS ARE MAKING A DIFFERENCE FOR MANY FAMILIES DISPLACED IN SYRIA, T HEIR ONLY OPTION IS TO SEEK SHELTER TOGETHER IN PUBLIC BUILDINGS NOT INTENDED FOR FAMILY L IVING OUR QUESTSCOPE TEAMS ARE RETROFITTING THESE COLLECTIVE SHELTERS WITH WOODEN WALL PA RTITIONS, DOORS THAT LOCK, AND ELECTRICAL MODIFICATIONS TO ENSURE THEY ARE SAFE FOR MULTIP LE FAMILY LIVING THEY'RE ALSO INSTALLING AND REPAIRING WATER SYSTEMS, CONDUCTING REGULAR WATER SAFETY TESTS AND MODIFYING SANITATION SYSTEMS AND THEY ARE TRAINING FAMILIES HOW TO MAINTAIN THESE FACILITIES ON AN ONGOING BASIS SAFE WATER AND HYGIENIC CONDITIONS ARE CRU CIAL WE'RE ALSO CREATING SAFE, RECREATIONAL SPACES FOR CHILDREN AND WOMEN INSIDE OF THE S HELTERS AND SHARING TECHNIQUES FOR AVOIDING POTENTIALLY DANGEROUS SITUATIONS A REFERRAL N ETWORK HELPS SURVIVORS OF ABUSE GET THE ASSISTANCE THEY NEED THOUSANDS OF YOUTH HAVE HAD THEIR EDUCATIONS INTERRUPTED BUILDING ON QUESTSCOPE'S DEPTH OF KNOWLEDGE AND PRACTICAL EX PERIENCE, THEY'VE DEVELOPED EDUCATIONAL PROGRAMS SPECIALLY-DESIGNED FOR THESE CHILDREN LA ST YEAR, IN PARTNERSHIP WITH JORDAN'S MINISTRY OF EDUCATION, 1,500 YOUTH WERE ENROLLED IN A 2-YEAR ALTERNATIVE DIPLOMA PROGRAM, BOTH INSIDE THE COUNTRY'S ZA'ATARI SYRIAN REFUGEE CA MP AND THROUGHOUT JORDAN AND 1,100 OTHER CHILDREN WERE CONNECTED WITH A YOUNG ADULT MENTO R - MENTORING PROGRAMS EMPOWER YOUTH AND ENCOURAGE STRENGTH, STABILITY AND HOPE DEMOCRATI C REPUBLIC OF CONGO - A DISRUPTIVE BUSINESS STARTUP AIMED AT REDUCING CHILDHOOD MORTALITY WE'RE TAKING DOWN THE BARRIERS TO KEEPING KIDS HEALTHY WE'VE COLLABORATED DIRECTLY WITH L OCAL COMMUNITIES TO DEVELOP A SOCIAL ENTERPRISE THAT MAKES ACCESSING CLEAN WATER, HEALTH C ARE, MEDICINES, AND NUTRITIOUS FOODS AS CLEAR AND EASY AS POSSIBLE SIMPLE INTERVENTIONS A RE DELIVERED VIA A SINGLE PLATFORM - CALLED ASILI - OF INTEGRATED SERVICES THAT TOGETHER W ILL IMMEDIATELY IMPACT FAMILIES' HEALTH AND IMPROVE OPPORTUNITIES SOMALIA - CREATING AN E NVIRONMENT FOR SOMALI YOUTH TO BECOME LEADERS OF A NEW AND PEACEFUL SOMALIA ARC CONTINUES RESPONDING TO THE EMERGENCY NEEDS OF FAMILIES WHO'VE BEEN DISPLACED FROM THEIR HOMES BY DI SASTER OR VIOLENCE ARC STAFF HAVE A DIRECT PRESENCE ON THE GROUND THROUGHOUT SOMALIA PROV IDING MEDICAL CARE, MEDICINES, CLEAN WATER AND SANITATION TO PEOPLE IN NEED THROUGH A CLO SE PARTNERSHIP WITH THE SOMALI DIASPORA, WE'RE ALSO SHAPING TWO NEW MAJOR ARC INITIATIVES GENERATING 50,000 NEW JOBS - YOUTH UNEMPLOYMENT STANDS AT 66%, AND THERE ARE VERY FEW OPP ORTUNITIES FOR YOUNG PEOPLE TO DEVELOP LIVELIHOODS AND CREATE STABILITY FOR THEMSELVES WE PARTNERED DIRECTLY WITH EXISTING SOMALI COMPANIES TO DETERMINE THE KINDS OF SKILLS THEY N EED TO GROW THEN WE CREATED TRAINING AND INTERNSHIP PROGRAMS FOR SOMALI YOUTH TO GAIN THO SE SKILLS AND BECOME THE TYPE OF EMPLOYEES SOMALI COMPANIES ARE DESPERATE FOR WITH OUR PA RTNERS, WE'RE ALSO WORKING TO PILOT A MICROFINANCE SERVICE THAT COULD EVENTUALLY HELP YOUN G PEOPLE THROUGHOUT SOMALIA START NEW SMALL BUSINESSES TO SUPPORT THEMSELVES AND, FINALLY , WE'RE WORKING TO REBOOT SOMALIA'S DORMANT FISHING INDUSTRY, RETRAINING FISHERMAN AND PRO VIDING NEW EQUIPMENT PROTECTING WOMEN - WE'VE ALSO BEEN WORKING CLOSELY WITH SOMALI IMAMS TO PROTECT WOMEN AND GIRLS MOVED TO ACTION AFTER

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	WITNESSING THE VULNERABILITY OF WOMEN LIVING IN DISPLACED PERSON CAMPS, IMAMS HAVE USED T HEIR VOICES TO PREVENT VIOLENCE AGAINST WOMEN TOGETHER, WE'RE PLANNING A NATIONWIDE ADVOC ACY AND OUTREACH CAMPAIGN TO START A NATIONAL DIALOG ABOUT VIOLENCE AGAINST WOMEN SOUTH S UDAN - SUPPORTING THE WORLD'S NEWEST STATE SOUTH SUDAN HAS BEEN AN INDEPENDENT STATE FOR B ARELY THREE YEARS NOW, AS THIS NEWEST COUNTRY ENCOUNTERS THE FIRST CHALLENGES TO UNITY AN D WELL-BEING, IT'S ARC'S RESPONSIBILITY TO HELP THE PEOPLE THROUGH THIS DIFFICULT PERIOD I N WHATEVER WAY WE CAN WE'RE CONTINUING OUR WORK WITH THE MINISTRY OF HEALTH TO ENSURE THA T HEALTH CARE AND MEDICINES ARE AVAILABLE IN REMOTE AREAS OF SOUTH SUDAN, WHILE TRAINING S OUTH SUDANESE TO EVENTUALLY TAKE ON THESE RESPONSIBILITIES WE EQUIP CLINICS AND TRAIN GOV ERNMENT DOCTORS, NURSES AND HEALTH WORKERS IN PRIMARY CARE, REPRODUCTIVE CARE, HIV PREVENT ION AND TREATMENT, AND MORE ACROSS A LARGE PORTION OF THE COUNTRY IN ADDITION TO ENSURING PEOPLE CAN ACCESS QUALITY HEALTH CARE, OUR TEAMS WORK TO PREVENT VIOLENCE AGAINST WOMEN THAT INCLUDES A NEW INITIATIVE IN NORTHERN BAHR EL GHAZAL AND MAGWI COUNTIES TO OPEN A DIA LOG WITH COMMUNITIES ABOUT VIOLENCE, HOW TO PREVENT IT, AND HOW TO END IT SUDAN - FOSTERI NG RESILIENCE IN DARFUR COMMUNITIES CONFLICT REIGNITED IN DARFUR IN 2013 AND STILL SIMMERS , CAUSING HUNDREDS OF THOUSANDS OF FAMILIES TO FLEE THEIR HOMES FOR SAFETY OUR TEAMS HAVE RESPONDED, PROVIDING HEALTH CARE AND MEDICINES TO TENS OF THOUSANDS OF NEW ARRIVALS IN DI SPLACED PERSON CAMPS IN ORDER TO MEET THE INCREASED DEMAND FOR WATER, WE PARTNERED WITH U NICEF TO TRUCK WATER IN ON A DAILY BASIS AND WE'RE WORKING TO BORE NEW WELLS SO THAT CAMP RESIDENTS CAN ACCESS WATER NEARBY THEIR SHELTERS ARC IS ONE OF THE ONLY AID AGENCIES IN DARFUR THAT ALSO WORKS OUT IN RURAL AREAS, PROVIDING AGRICULTURAL SUPPORT, CLEAN WATER AND HEALTH CARE IN VILLAGES WHEN THE FAMILIES WE WORK WITH IN LARGE DISPLACED PERSON CAMPS D ECIDE TO RETURN HOME, WE CAN USE OUR PRESENCE IN DARFUR'S RURAL AREAS TO EASE THEIR RETURN THE HEALTH CLINICS AND WATER SYSTEMS WE'VE ESTABLISHED WILL GIVE FAMILIES SOMETHING TO R ETURN TO THIS YEAR, WE ALSO EXPANDED OUR OPERATIONS FROM SOUTH DARFUR INTO EAST DARFUR, A T THE REQUEST OF THE GOVERNMENT OF SUDAN WE NOW SUPPORT 17 PRIMARY HEALTH CLINICS AND THR EE MOBILE CLINICS THROUGHOUT THE ENTIRE REGION AND WE'RE PROVIDING NUTRITION, REPRODUCTIV E HEALTH CARE, CLEAN WATER, SANITATION AND HYGIENE SERVICES IN BOTH SOUTH AND EAST DARFUR PAKISTAN - FORMING ALLIANCES TO TACKLE PAKISTAN'S BIGGEST HUMANITARIAN CHALLENGES SINCE 2 002, ARC HAS WORKED WITH AFGHAN REFUGEES IN WESTERN PAKISTAN CURRENTLY, WE PROVIDE PRIMAR Y HEALTH SERVICES, REPRODUCTIVE HEALTH AND HIV SERVICES FOR REFUGEE COMMUNITIES IN BALOCHI STAN PROVINCE WE'RE ALSO WORKING WITH LOCAL AUTHORITIES TO INCREASE THEIR CAPACITY TO OPE RATE HEALTH FACILITIES AND EFFECTIVELY ADDRESS AND PREVENT VIOLENCE AGAINST WOMEN NEARLY 50% OF PAKISTANI CHILDREN FROM POOR HOUSEHOLDS DO NOT ATTEND SCHOOL THE RATE IS EVEN HIGH ER FOR GIRLS TO ADDRESS THIS TRAGEDY, WE'RE REPLICATING THE SUCCESSFUL I AM A STAR FOR SO MALIA CAMPAIGN TO CO-CREATE A BREAKTHROUGH SOLUTION FOR EDUCATION IN PAKISTAN WE'RE ALLYI NG WITH GROUPS LIKE THE PAGE CONSORTIUM AND REACHING OUT WITH INNOVATIVE, SPECIALLY TAILOR ED PROGRAMS TO HELP POOR CHILDREN GET THE CHANCE AT A BETTER FUTURE WE'VE DEVELOPED A LOW - COST MODEL WITH VILLAGE 'HOME SCHOOLS' AND LOCAL FEMALE TEACHERS AT THE CENTERS HOME SCH OOLS OFFER THE SAME CURRICULUM AS TRADITIONAL SCHOOLS BUT IN A FLEXIBLE MODEL THAT WORKS F OR FAMILIES UNIFORMS ARE NOT REQUIRED AND STATIONERY IS PROVIDED FOR STUDENTS CLASSES AR E OFFERED IN THE EVENING IN A LOCAL HOME, AND THERE ARE NO SCHOOL FEES FOR FAMILIES TO WOR RY ABOUT IT'S A SOLUTION THAT UTILIZES ALREADY EXISTING CAPACITY, AND IT'S VERY LITTLE CO ST TO THE COMMUNITY AND TO ARC

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	THAILAND - BUILDING A BRIDGE ARC HAS LONG WORKED IN REFUGEE CAMPS ON THE THAILAND SIDE OF THE BORDER WITH MYANMAR, PROVIDING SUPPORT FOR MOSTLY KAREN REFUGEES SINCE 1992 THE RUNNI NG OF THE CAMPS IS LED BY REFUGEES THEMSELVES WE'VE TRAINED THEM TO PROVIDE MUCH OF THE S ERVICES PEOPLE REQUIRE REFUGEES MAINTAIN AND IMPROVE THE WATER SYSTEMS AS WELL AS TRAIN E ACH OTHER IN VOCATIONAL AND BUSINESS SKILLS THAT WILL HELP THEM ONE DAY START SMALL BUSINE SSES THEY WORK AS MEDICS TO PROVIDE MEDICAL CARE IN THE CAMP CLINICS, AND REFUGEE MIDWIVE S ATTEND CHILDBIRTHS AND CARE FOR INFANTS AND MOTHERS THE PROFESSIONAL, LIFESAVING SKILLS THEY'VE DEVELOPED WILL HELP PROVIDE INDIVIDUALS WITH A LIVELIHOOD AND BE A VALUABLE ASSET TO THEIR COMMUNITY, WHETHER THEY CHOOSE TO RETURN HOME TO MYANMAR OR SETTLE SOMEPLACE ELS E MOST REFUGEES AREN'T READY TO RETURN HOME, BUT WHEN THEY ARE OUR STAFF CAN HELP THEM UN DERSTAND WHAT TO EXPECT MANY PEOPLE LEFT THEIR HOMES YEARS AGO WITH STAFF ON THE GROUND IN MYANMAR, WE CAN SHARE DETAILED UPDATES FROM SPECIFIC VILLAGES AND REGIONS WITH REFUGEES IN THAILAND WE MAY EVEN BE ABLE TO PLAN COME-AND-SEE TRIPS ACROSS THE BORDER, SO FAMILIE S CAN VISIT THEIR HOME VILLAGES BEFORE ACTUALLY PACKING UP AND MOVING BACK IN METROPOLITA N BANGKOK AND SOUTHERN THAILAND, WE ALSO WORK TO FIGHT MALARIA AND TUBERCULOSIS WE'RE EXP ANDING ACCESS TO AND IMPROVING THE QUALITY OF TREATMENT AND EDUCATING AND EMPOWERING COMMU NITIES WITH THE TOOLS TO PREVENT THE SPREAD OF DISEASE MYANMAR - FIGHTING MALARIA CURRENT LY, ARC'S PROGRAM IN MYANMAR IS FOCUSED ON FIGHTING MALARIA IT'S PART OF ARC'S EFFORT ON BOTH SIDES OF THE BORDER WITH THAILAND TO CONTAIN STRAINS OF THE DISEASE THAT HAVE BECOME RESISTANT TO DRUGS FREQUENTLY USED TO TREAT MALARIA WERE THESE STRAINS TO SPREAD IT COULD CAUSE A REGIONAL HEALTH CATASTROPHE OUR POSITION ON BOTH SIDES OF THE BORDER IS CRITICAL IN THIS FIGHT WE'RE WORKING WITH THE MYANMAR GOVERNMENT AND LOCAL ETHNIC ORGANIZATIONS T O TREAT PEOPLE WITH MALARIA AND HALT THE SPREAD OF THIS STRAIN THAT INCLUDES DISTRIBUTING MOSQUITO NETS, PROVIDING MALARIA TESTING IN VILLAGES AND AT BORDER CROSSINGS, TREATING PO SITIVE INDIVIDUALS WITH ALTERNATE TREATMENT, AND TRAINING LOCAL HEALTH VOLUNTEERS TO COMMU NICATE KEY PUBLIC HEALTH MESSAGES ABOUT MALARIA ARC TEAMS HAVE BEEN WORKING TO ELIMINATE DRUG RESISTANT MALARIA IN THAILAND FOR SEVERAL YEARS NOW, AND WE'VE BEEN ABLE TO APPLY LES SONS WE'VE LEARNED FROM THAILAND DIRECTLY TO THE NEW PROGRAM IN MYANMAR UGANDA - HOSTING REFUGEES FROM ALL AROUND THE WORLD ARC PROVIDES SUPPORT AND SERVICES TO REFUGEES LIVING IN NAKIVALE AND KYANGWALI REFUGEE CAMPS IN UGANDA ARC IS RESPONSIBLE FOR DELIVERING CLEAN W ATER TO MORE THAN 56,000 PEOPLE THROUGHOUT NAKIVALE REFUGEE SETTLEMENT, AND WE WORK CLOSEL Y WITH CAMP RESIDENTS TO MAKE IT HAPPEN WE TRAIN REFUGEES IN EVERYTHING FROM HYGIENE PROM OTION AND PROPER LATRINE USAGE TO MAINTENANCE AND REPAIRS OF THE WATER SYSTEM AND TAP POIN TS THE SUPPLY IS TESTED REGULARLY TO ENSURE THAT WATER IS ALWAYS CLEAN AND SAFE FOR ALL R ESIDENTS FOR SEVERAL YEARS, ARC HAS BEEN A LEADER IN PREVENTING AND RESPONDING TO VIOLENC E AGAINST WOMEN IN UGANDA TODAY, WE LEAD ALL VIOLENCE AND PREVENTION ACTIVITIES IN BOTH K YANGWALI AND NAKIVALE CAMPS WE PROVIDE COUNSELING, MEDICINES, LEGAL AID AND RELIEF ITEMS TO SURVIVORS OF VIOLENCE, AND WE HELP THEM ACCESS HEALTH CARE AND ANY OTHER SUPPORT THEY M AY NEED AFTER THE TRAUMA THEY SUFFERED WE'RE WORKING CLOSELY WITH COMMUNITY ORGANIZATIONS TO MAKE THE SETTLEMENTS VIOLENCE-FREE BY TRAINING COMMUNITY ACTIVISTS, DISTRIBUTING VIOLE NCE HOTLINE MATERIALS AND HOLDING COMMUNITY MEETINGS TO DISCUSS STRATEGIES FOR PREVENTING VIOLENCE AS IS TRUE IN ANY CITY OR SMALL TOWN, PROVIDING COMMUNITY SERVICES CAN IMPROVE T HE QUALITY OF LIFE AND ENSURE THAT THINGS RUN SMOOTHLY ARC TEAMS WITH REFUGEE COMMITTEES TO PROVIDE A VARIETY OF COMMUNITY SERVICES PERHAPS THE MOST IMPORTANT, IS ENSURING THE SA FETY, HEALTH AND HAPPINESS OF UNACCOMPANIED MINORS - CHILDREN WHO CAME TO THE SETTLEMENTS WITHOUT FAMILY MEMBERS WE IDENTIFY APPROPRIATE FOSTER FAMILIES, TRAIN THEM IN THE BASICS OF FOSTER CARE AND THEN FOLLOW UP REGULARLY AFTER PLACING CHILDREN IN THEIR CARE AND WE S UPPORT FOSTER FAMILIES BY PROVIDE CLOTHING AND OTHER ESSENTIAL ITEMS FOR THE CHILDREN THEY TAKE IN PHILIPPINES - TYPHOON HAIYAN RESPONSE ARC'S EMERGENCY RESPONSE TEAM WAS ON THE G ROUND IN THE DEVASTATED REGIONS OF THE PHILIPPINES SHORTLY AFTER THE TYPHOON HIT ON NOVEMB ER 8, 2013 OUR IMMEDIATE EFFORTS WERE FOCUSED IN TACLOBAN AND THE NEARBY TOWN OF DULAG, D ISTRIBUTING HUNDREDS OF EMERGENCY SHELTER KITS, HYGIENE KITS, FOOD RATIONS, MOSQUITO NETS AND OTHER RELIEF ITEMS WE ALSO PARTNERED WITH A GROUP OF DOCTORS TO BRING ESSENTIAL MEDIC INES AND MEDICAL CARE TO SURVIVORS IN THE WEEKS AND MONTHS FOLLOWING THE DISASTER, WE GOT INDIVIDUALS FROM THE COMMUNITY BACK TO WORK GATHERING RUBBLE AND EVEN BUILDING A TEMPORAR Y BRIDGE TO CLEAR TRADE ROUTES THROUGH VILLAGES FO

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	R FARMERS AND MERCHANTS 33 MILLION COCONUT TREES WERE DOWNED OR DAMAGED IN THE STORM, BLA NKETING FARMLANDS AND PREVENTING FARMERS FROM PLANTING THEIR CROPS OUR TEAM TRAINED AN AR MY OF 500 CHAINSAW OPERATORS - IN SAFETY PROTOCOLS AND EQUIPMENT MAINTENANCE - SO THEY COU LD BEGIN SAWING AND PROCESSING THE TREES WE CONCLUDED OUR EFFORTS IN THE PHILIPPINES IN J ULY WITH A FINAL PROJECT REHABILITATING TWO ELEMENTARY SCHOOLS AND A HIGH SCHOOL IN TACLOB AN CITY WE REPAIRED CEILINGS, ROOFS, WINDOWS, DOORS AND WALLS SO THAT TEACHERS COULD BACK IN THEIR CLASSROOMS AND STUDENTS COULD FINALLY GET BACK TO THEIR EDUCATIONS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS AND REVIEWED AND APPROVED BY MANAGEMENT THE FINANCE/AUDIT COMMITTEE REVIEWED AND APPROVED THE 990 PRIOR TO SENDING A FINAL ELECTRONIC COPY OF THE RETURN TO ALL BOARD MEMBERS PRIOR TO BEING FILED WITH THE IRS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ANY PERSON ENGAGED IN A CLOSE PERSONAL RELATION AS DEFINED BY THE ARC CONFLICT OF INTEREST POLICY IS REQUIRED TO DISCLOSE SUCH RELATION AS IT ARISES, IF IT HAS THE POTENTIAL TO INFLUENCE DECISIONS AROUND HIRING, PROMOTIONS, EDUCATION, ACCESS TO MATERIAL, MEDICINE, HEALTHCARE, MONEY OR OTHER FINANCIAL RESOURCES OR ANY OTHER GOODS OR SERVICES PROVIDED BY ARC EMPLOYEES ARE PROHIBITED FROM PROVIDING ANY ASSISTANCE OR SERVICE THROUGH ANY ARC PROGRAM, SUCH AS ACCESS TO MATERIALS, MEDICINE, HEALTHCARE, MONEY OR OTHER FINANCIAL RESOURCES OR ANY OTHER GOODS OR SERVICES PROVIDED BY ARC, TO ANYONE WITH WHOM THEY HAVE A CLOSE PERSONAL RELATIONSHIP EMPLOYEES ARE ALSO PROHIBITED FROM SUPERVISING AND PARTICIPATING IN ANY HIRING, PROMOTION, AND EVALUATION DECISIONS, EITHER DIRECTLY OR INDIRECTLY THAT MAY AFFECT AN INDIVIDUAL WITH WHOM THEY HAVE A CLOSE PERSONAL RELATIONSHIP EMPLOYEES WHO BELIEVE THIS POLICY IS BEING VIOLATED ARE REQUIRED TO REPORT THE CONCERN PERSONAL GAIN MAY RESULT NOT ONLY IN CASES WHERE AN EMPLOYEE OR RELATIVE HAS A SIGNIFICANT OWNERSHIP IN A FIRM WITH WHICH THE AMERICAN REFUGEE COMMITTEE DOES BUSINESS BUT ALSO WHEN AN EMPLOYEE OR RELATIVE RECEIVES ANY KICKBACK, BRIBE, SUBSTANTIAL GIFT, OR SPECIAL CONSIDERATION AS A RESULT OF ANY TRANSACTION OR BUSINESS DEALINGS INVOLVING THE ARC THE ACTIVITIES ARE STRICTLY PROHIBITED BY ARC VIOLATIONS WILL BE CAUSE FOR IMMEDIATE TERMINATION AND, IF WARRANTED, LEGAL ACTION THE ORGANIZATION PERFORMS ANNUAL EXTERNAL AUDITS AND REGULAR INTERNAL AUDITS TO EVALUATE ITS INTERNAL CONTROLS AND DETECT ANY CONFLICT OF INTEREST ARC ALSO HAS A CONFIDENTIAL REPORTING MECHANISM FOR REPORTING VIOLATIONS OF ITS POLICIES AND A WHISTLEBLOWER PROTECTION POLICY

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	IN DETERMINING THE PRESIDENT/CEO'S SALARY, THE COMPENSATION COMMITTEE OF THE BOARD CONSIDERS MARKET SURVEY DATA OF COMPARABLE POSITIONS AND THE PRESIDENT'S PERFORMANCE. THE MARKET SURVEY DATA INCLUDES INFORMATION ON SALARIES OF CEOS OF COMPARABLE INSTITUTIONS, AS REPORTED ON CHARITY NAVIGATOR AND REPORTED IN THE ANNUAL INSIDE NGO SURVEY WHICH INCLUDES DATA ON SALARIES OF POSITIONS IN INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS IN THE HUMANITARIAN RELIEF AND DEVELOPMENT SECTOR. A FORMAL PERFORMANCE EVALUATION IS ALSO CONDUCTED ANNUALLY. ALL DECISIONS ARE DOCUMENTED IN THE BOARD MINUTES. THE LAST COMPENSATION REVIEW TOOK PLACE IN MARCH 2014. A SALARY REVIEW OF KEY POSITIONS IS CONDUCTED ANNUALLY TO DETERMINE MARKET COMPETIVENESS AND INTERNAL EQUITY CONCERNS. MARKET SURVEY DATA IS GATHERED FROM VARIOUS SOURCES, DEPENDING UPON THE POSITION, BUT THE PRIMARY SURVEY COMPARISON DATA USED IS FROM THE ANNUAL INSIDE NGO SURVEY OF POSITIONS IN INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS IN THE HUMANITARIAN RELIEF AND DEVELOPMENT SECTOR. THE POSITIONS ARE ALSO REVIEWED BY HUMAN RESOURCES TO DETERMINE IF ANY INTERNAL INEQUITIES EXIST AMONG POSITIONS. THE MARKET AND INTERNAL EQUITY DATA IS PRESENTED TO THE INDEPENDENT BOARD WHO MAKES THE FINAL DECISION ON COMPENSATION BASED ON THIS DATA PRESENTED TO HIM AND THE INDIVIDUAL PERFORMANCE OF THE EMPLOYEE. PERFORMANCE EVALUATIONS ARE CONDUCTED ON AN ANNUAL BASIS

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST THE FINANCIAL STATEMENTS ARE PUBLISHED ONLINE AS PART OF OUR ANNUAL REPORT AND ARE AVAILABLE UPON REQUEST

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
AMERICAN REFUGEE COMMITTEE

Employer identification number
36-3241033

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) HUMAN CAP LLC 160 GREENTREE DR 101 DOVER, DE 19904	MICRO FINANCE	DE	47,769	0	ARC
(2) WIKIRELIEF 2711 CENTERVILLE ROAD SUITE 400 WILMINGTON, DE 19808	SERVICE SOFTWARE DEVELOPMENT	DE	0	3,339	ARC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) LIBERTY FINANCE BMC BUILDING CAPITAL BYPASS MONROVIA LI 99-9999999	MICRO FINANCE	LI	HUMAN CAP LLC	C	47,769		100 000 %	Yes	

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

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

		Yes	No
1 During the tax year, did the orgranization 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		No
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		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
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		No

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Category 3 filer statement

Name: AMERICAN REFUGEE COMMITTEE

EIN: 36-3241033

Amount Of Indebtedness	Type Of Indebtedness	Name	Address	Identifying Number	Number Of Shares
		EMMALNUEL DOLO ADJACENT VIEW	MOTEL SOMALIA DR 72ND COMMU PAYNESVILLE LI		

TY 2013 Itemized Other Current Assets Schedule

Name: AMERICAN REFUGEE COMMITTEE

EIN: 36-3241033

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
LIBERTY FINANCE	000000000	PREPAID EXPENSE	10,990	0

TY 2013 Other Deductions Schedule

Name: AMERICAN REFUGEE COMMITTEE

EIN: 36-3241033

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
PRINTING AND COPYING	373	5
PER DIEM	27,965	345
TELEPHONE/FAX/INTERNET	147,114	1,816
HOTEL/MOTEL/LODGING	34,422	425
GROUND TRANSPORTATION/MILEAGE	98,353	1,214
WATER	27,972	345
VEHICLE FUEL	272,708	3,367
REPAIRS/MAINT - OFFICE	49,731	614
REPAIRS/MAINT - VEHICLES	190,196	2,348
OFFICE SUPPLIES	174,280	2,152
BANK CHARGES	13,487	167
PROFESSIONAL SERVICES	20,351	251
SECURITY -LABOR, OTHER	216,704	2,675
GAIN/LOSS ON FOREIGN CURRENCY	-972	-12
PROVISION FOR BAD LOANS	1,903,198	23,496

TY 2013 Other Income Statement

Name: AMERICAN REFUGEE COMMITTEE

EIN: 36-3241033

Description	Foreign Amount	Amount
OTHER	446,138	5,508