



James E. Raftery, CPA, PC

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January 14, 2016

Wally McCall, Administrative Director
Aid for Starving Children
2360 Professional Drive
Santa Rosa, CA 95403

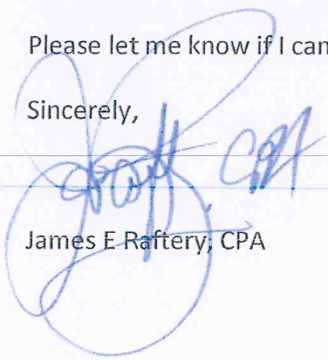
Dear Wally:

Following is the April 30, 2015 reconciliation from the audited financial statements to the Form 990 for Aid for Starving Children as shown on Schedule D of such Form 990:

Total Revenue Gains and Other Support per audit	\$	32,042,107	A
Elimination of foreign subsidiary income		(14,914,653)	
Elimination for contributions with foreign subsidiary		250,901	
Loss on foreign current exchange		(29,816)	
Unrealized gain on foreign subsidiary		14,160	
Audit adjustment - allowance for uncollectable pledges		28,357	
Total revenues per page 9, Line 12, Col A or IRS form 990	\$	17,391,056	
Total Expenses Other Gains and Losses per audit	\$	32,161,994	B
Elimination of foreign subsidiary expense		(14,976,791)	
Elimination of contributions with foreign subsidiary		250,901	
Total expenses per page 10, Line 25, Col A of IRS form 990	\$	17,436,104	

Please let me know if I can provide further information.

Sincerely,


James E. Raftery, CPA

AID FOR STARVING CHILDREN
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended April 30,

	<u>2015</u>	<u>2014</u>
<i>Unrestricted Net Assets</i>		
Revenue, Gains, and Other Support		
Gifts-in-kind	\$ 24,020,479	\$ 23,316,453
Contributions	7,966,518	8,141,843
List rental income	52,429	25,604
Miscellaneous income	166	-
Interest income	73	62
Dividend income	2,442	1,148
	<u>32,042,107</u>	<u>31,485,110</u>
Total Unrestricted Revenue, Gains, and Other Support	A 32,042,107	31,485,110
<i>Expenses</i>		
Program services	29,630,861	29,129,985
Management services	1,105,064	898,540
Fundraising services	1,426,069	1,361,495
	<u>32,161,994</u>	<u>31,390,020</u>
Total Expenses	B 32,161,994	31,390,020
<i>Other Gains and Losses</i>		
Unrealized gain on investments	16,081	6,111
Gain (Loss) on foreign currency translation	(29,816)	9,557
(Loss) on sales of assets	-	(175)
	<u>(13,735)</u>	<u>15,493</u>
Total Other Gains and (Losses)	(13,735)	15,493
Increase (Decrease) in Unrestricted Net Assets	(133,622)	110,583
<i>Net Assets, Beginning of Year</i>	<u>440,639</u>	<u>330,056</u>
<i>Net Assets, End of Year</i>	<u>\$ 307,017</u>	<u>\$ 440,639</u>

See accompanying notes to consolidated financial statements

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

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

A For the 2014 calendar year, or tax year beginning 05-01, 2014, and ending 04-30, 2015

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization Aid For Starving Children
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2360 Professional Drive 105
 City or town, state or province, country, and ZIP or foreign postal code
Santa Rosa, CA 95403

D Employer identification no. 52-1224507

E Telephone number (707) 528-3499

F Name and address of principal officer: Dr. Monte E. Wilson
 Same as C above

G Gross receipts \$ _____

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.aidforstarvingchildren.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ _____

L Year of formation: 1981

M State of legal domicile: DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Aid for Starving Children provides assistance around the world to children and their families by providing medicines, medical supplies, food, shelter, clean water, immunization, financial assistance, and emergency relief to victims of famine, natural disasters, and war.

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

4 Number of independent voting members of the governing body (Part VI, line 1b) 4

5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5

6 Total number of volunteers (estimate if necessary) 8

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
8 Contributions and grants (Part VIII, line 1h) <u>15,466,428</u>	<u>15,466,428</u>	<u>17,337,835</u>
9 Program service revenue (Part VIII, line 2g) <u>0</u>	<u>0</u>	<u>626</u>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>561</u>	<u>561</u>	<u>626</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>25,604</u>	<u>25,604</u>	<u>52,595</u>
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>15,492,593</u>	<u>15,492,593</u>	<u>17,391,056</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <u>14,494,860</u>	<u>14,494,860</u>	<u>16,207,557</u>
14 Benefits paid to or for members (Part IX, column (A), line 4) <u>0</u>	<u>0</u>	<u>0</u>
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <u>66,488</u>	<u>66,488</u>	<u>131,367</u>
16a Professional fundraising fees (Part IX, column (A), line 11e) <u>0</u>	<u>0</u>	<u>0</u>
b Total fundraising expenses (Part IX, column (D), line 25) <u>369,899</u>	<u>369,899</u>	<u>369,899</u>
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <u>818,621</u>	<u>818,621</u>	<u>1,097,180</u>
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <u>15,379,969</u>	<u>15,379,969</u>	<u>17,436,104</u>
19 Revenue less expenses. Subtract line 18 from line 12 <u>112,624</u>	<u>112,624</u>	<u>(45,048)</u>

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16) <u>379,469</u>	<u>379,469</u>	<u>334,654</u>
21 Total liabilities (Part X, line 26) <u>26,511</u>	<u>26,511</u>	<u>53,180</u>
22 Net assets or fund balances. Subtract line 21 from line 20 <u>352,958</u>	<u>352,958</u>	<u>281,474</u>

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Warren Hays Signature of officer 11-13-15 Date

Warren Hays, Director Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Cynthia Williams Date 11-13-2015 Check ☐ if self-employed PTIN P01222818

Firm's name ▶ James E Rattery, CPA, PC Firm's EIN ▶ _____

Firm's address ▶ 606 North Stapley Drive Phone no. 480-835-1040

Mesa AZ 85203

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

For Paperwork Reduction Act Notice, see the separate Instructions.

EEA

Form 990 (2014)

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	32,042,107
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	14,914,653	
e	Add lines 2a through 2d		2e	14,914,653
3	Subtract line 2e from line 1		3	17,127,454
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	263,602	
c	Add lines 4a and 4b		4c	263,602
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	17,391,056

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	32,161,994
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	14,976,791	
e	Add lines 2a through 2d		2e	14,976,791
3	Subtract line 2e from line 1		3	17,185,203
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	250,901	
c	Add lines 4a and 4b		4c	250,901
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	17,436,104

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.

01. Other revenues not included on Form 990 (Part XI, line 2d)

Elimination of foreign subsidiary revenue \$ 14,941,653

Part XIII Supplemental Information (continued)**02. Other revenues included on Form 990 (Part XI, line 4b)**

Elimination of contributions with foreign subsidiary \$ 250,901

Allowance for uncollectible pledges 28,357

Loss on foreign currency exchange (29,816)

Unrealized gain on foreign subsidiary 14,160

Total to Schedule D, Part XI, Line 4b \$ 263,602

03. Other expenses not included on Form 990 (Part XII, line 2d)

Elimination of foreign subsidiary expense \$ 14,976,791

04. Other expenses included on Form 990 (Part XII, line 4b)

Elimination of contributions with foreign subsidiary \$ 250,901