

American Near East Refugee Aid

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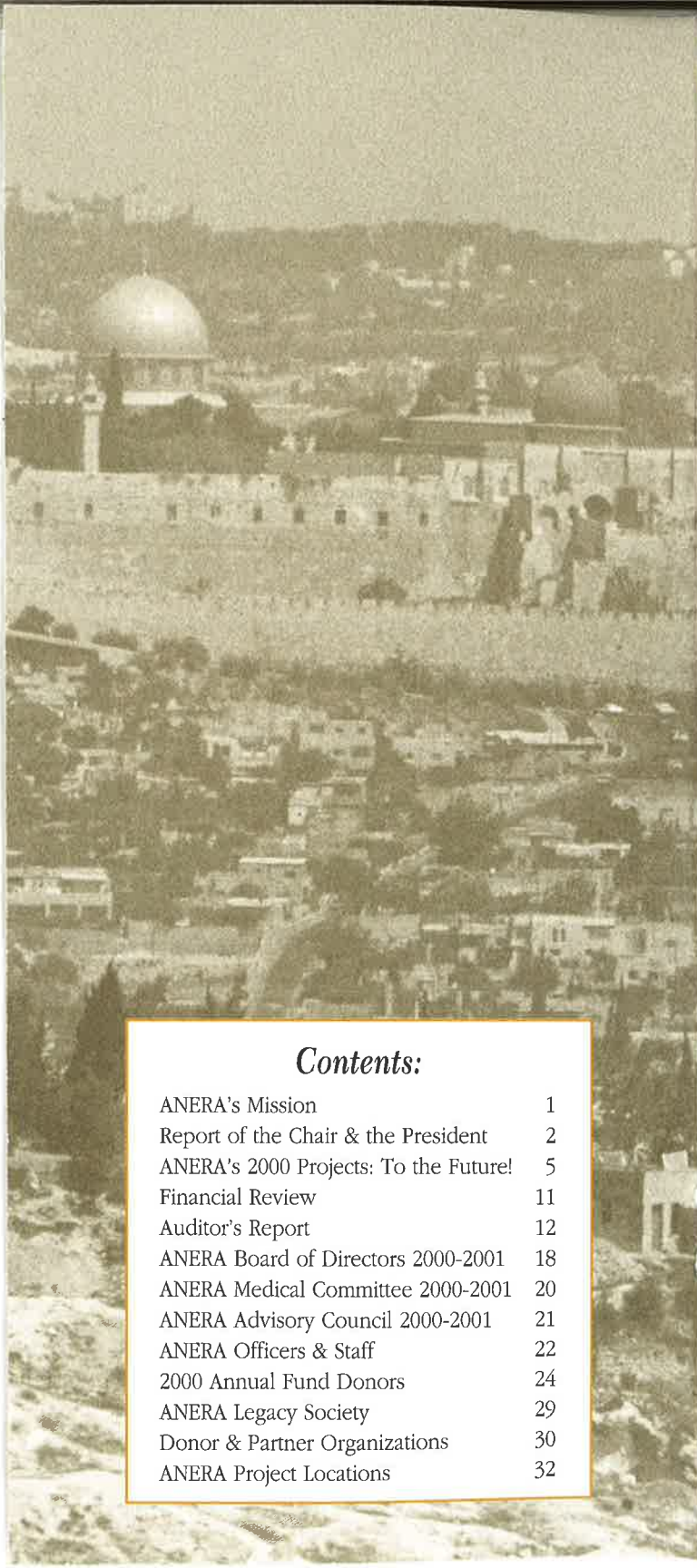
ANERA

AMERICAN NEAR EAST REFUGEE AID

FOUNDED 1968



2000 Annual Report



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ANERA's Mission



Helen Grant

Members of the Jabalin Bedouin worked with ANERA to distribute blankets and other supplies to poor families in the Jordan Valley.

American Near East Refugee Aid's (ANERA) mission is to reduce poverty and relieve suffering, thereby improving the lives of people in the Middle East. In cooperation with local institutions, we formulate and implement social and economic development projects and provide relief in response to emergency needs.

A nonprofit, charitable organization, ANERA is concerned with the long-term development needs of Palestinians and Lebanese. ANERA assists grassroots organizations to provide their communities with crucial health and community services in addition to increasing employment and educational opportunities for deprived groups. Since 1968, ANERA has helped provide the basic necessities of life to people adversely affected by war and conflict. Through these efforts and increasing public understanding of the region, ANERA promotes peace.

Through its in-kind health program, ANERA assists medical clinics and hospitals in meeting their annual requirements of pharmaceutical and other drugs and medical supplies, and by sending emergency shipments in time of war.

Report of the Chair & the President

Dear Friends of ANERA,

To the future! As we write, momentous events may be on the horizon. In late spring 2000, Israel Defense Forces withdrew after an eighteen year military occupation of southern Lebanon. Throughout the year 2000, Israel has been engaged in serious negotiations with Palestinians and Syria, aimed at reaching meaningful agreements or peace treaties. All of this could dramatically alter the course of history for these eastern Mediterranean countries. Lives may improve. We all recognize though that whatever transpires, the road ahead will be difficult. Making peace among those who have not been friends for so long is not easy.

In this potentially fruitful, but still unstable context, ANERA's long-term vision and mission remain salient and important. Our vision is for a better Middle East where people can live in peace with secure livelihoods. And our mission is to reduce poverty and relieve suffering, and thereby improve the lives of people in the Middle East.

To realize this end, ANERA undertakes a variety of projects to promote social and economic development in the region. A comprehensive listing is found later in this report. Here we highlight just three areas.

First, in the mid-nineties, we embarked on a major project to improve lives through the Gaza Women's Loan Fund (GWLF). In partnership with a leading women's organization, the Culture and Free Thought Association based in Khan Younis, we established the GWLF to help poor women build upon existing businesses or start new ones, to help them increase their incomes and help their families. These enterprising women utilize their business acumen in a variety of creative ways: food processing, marketing household products, business service centers, animal husbandry, hair salons, video camera studios, and clothing manufacture.

Indeed, these women through their hard work are looking to the future.

Second, improving people's lives requires serious attention to education. ANERA has long supported a scholarship program for children attending six schools in Palestine and Lebanon. In 1999, we embarked on a major initiative focused on human resource development for the new field of information technology (IT). We are assisting local institutions establish centers of excellence for IT training, which will educate a cadre of IT professionals who will help Palestine, Jordan and Lebanon enter the new digital economy. Looking even further into the future, we are helping grassroots educational centers in refugee camps to set up computer training facilities for children.

Third, if the Middle East is to realize peace, Arabs and Israelis will need to cooperate in many fields. In pursuit of this end, we have concentrated on the broad area of environment through our sustained support for Friends of the Earth Middle East, formerly known as EcoPeace. This pioneering association brings together leading Egyptian, Israeli, Jordanian, and Palestinian non-governmental organizations that are involved in environmental issues. In a thoroughly interactive manner, they undertake joint projects that address common environmental issues, such as tourism, water quality, and economic development.

ANERA's projects and activities involve people in the Middle East, the United States, and elsewhere. It is people—the project participants, our supporters, our superb staff—that make all of this possible today and into the future.

Steven L. Skancke *Peter Gubser*
Steven L. Skancke Peter Gubser
Chair President



Helen Grant

Salem, pictured with his two sons, is a member of the Water Users' Cooperative of Ein el-Sultan/Jericho, which ANERA helped establish.



Helen Grant

With a loan from the Gaza Women's Loan Fund, Marita established a blacksmith shop near her home in the Maghazi refugee camp.



Philip Davies

At the Deir El-Balah Rehabilitation Society in Gaza, which is supported by ANERA, children take part in after-school learning opportunities.

ANERA's 2000 Projects To the Future!

In fiscal year 2000 (June 1, 1999 through May 31, 2000) ANERA gave development assistance and relief aid totaling \$6,261,167 to local institutions. In this listing, totals include grants, loan guarantees, technical assistance and project oversight expenses, grants in-kind and shipping costs. These local institutions provide economic and community development, education and health services, assistance to poor and indigent persons, and related technical assistance and training to Palestinians, Lebanese, and other people living in the West Bank, Gaza, Lebanon, Jordan, Israel and Egypt.

As in the past, some ANERA projects were supported through grants from the U.S. Agency for International Development (USAID) and the United Nations International Fund for Agricultural Development (IFAD). We also enjoyed project partnerships with: ACDI-VOCA, American Jewish World Service, AmeriCares, CARE, Netherlands Development Cooperation Programme, the Episcopal Dioceses of Jerusalem and Connecticut, the Foundation for Middle East Peace, The Richard & Rhoda Goldman Fund, Habitat for Humanity International, International Monetary Fund (IMF), Islamic Relief Worldwide, the Italian Association for Women and Development (AIDOS), Kinderen in de Knel (Children at Risk), Land O'Lakes, Joyce Mertz-Gilmore Foundation, National U.S.-Arab Chamber of Commerce, the Order of St. John, the Pearl S. Buck Foundation, Philanthropic Ventures Foundation, The Small Enterprise Education Promotion Network, and U.S. Organization for Medical and Educational Needs (US OMEN).

Khetam, who runs her own video taping business, increased her family's income by taking a business loan from the Gaza Women's Loan Fund.



Philip Davies



Philip Davies

At the Deir El-Balah Rehabilitation Society in Gaza young children, including this girl, have access to modern learning tools.

During this year, ANERA provided:



COMMUNITY & ECONOMIC DEVELOPMENT

Grassroots Service & Urban Economic Projects

Partial funding to local non-governmental organizations, municipalities, and other institutions providing community, microcredit, and environmental services. These projects are with: Community Services Project (West Bank and Gaza), Friends of the Earth Middle East (Egypt, Israel, Jordan, Palestine), Gaza Women's Loan Fund (Gaza), Jenin Villages Water Users Association (West Bank), Jericho Municipality (West Bank), and the NGO Trust Fund (West Bank and Gaza).

\$2,660,011

Agricultural Credit, Extension & Irrigation

Partial funding for revolving loans to poor farmers for farm improvement, animal disease control, agricultural extension and irrigation systems for farms. These projects are with: AIDOS Rural Women's Credit Program (West Bank and Gaza), Beit Lahia Agricultural Cooperative (Gaza), Jericho Irrigation Water Users' Association (West Bank), Jericho Marketing Cooperative (West Bank), Khan Younis Cooperative (Gaza) Palestinian Agricultural Relief Committees (West Bank and Gaza), and Salfet Agricultural Cooperative (West Bank).

\$673,025

Technical Assistance & Project Oversight

Provision of training and consultants as well as project development, implementation and evaluation.

\$1,251,333

Total Community & Economic Development

\$4,584,369



EDUCATION

Child Scholarships

Scholarships for orphaned, destitute, and handicapped children at: Al-Kafaat Rehabilitation Institute (Lebanon), Atfaluna Center for Deaf Children (Gaza), Dar El-Tifl (Jerusalem), Dar El-Yateem (West Bank), Palestinian Women's Union (Gaza), and Rawdat El-Zuhur (Jerusalem).

\$105,600

Youth Programs, Schools & Universities

Partial funding for information technology, sports programs and equipment, musical instruments and instruction, school equipment and libraries. These projects are with: Al Quds University (Jerusalem), Bethlehem Arab Society (West Bank), Birzeit University (West Bank), Deir El-Balah Rehabilitation Society (Gaza), Hijazi Tamra Fund (Israel), Institut de Reeducation Audio-Phonetique (Lebanon), Khan Younis Rehabilitation Center (Gaza), Marjayoun National College (Lebanon), National Conservatory of Music



Last year with a loan from the Association for the Development of Palestinian Camps in southern Lebanon, Bassam became a grocer and provides a stable income to his family.

(West Bank), and Peace Center for the Blind (Jerusalem). **\$129,671**

Technical Assistance & Project Oversight

Provision of training and consultants, including for information technology, as well as project development, implementation and evaluation. **\$150,514**

Total Education \$385,785



HEALTH SERVICES

Clinics & Hospitals

Partial financial assistance to improve the delivery of health services in the West Bank, Gaza and Lebanon. These projects are with: Al-Ahli Arab Hospital (Gaza), Health Care Society (Lebanon), and Orthodox Society Clinic (Jerusalem), and with clinics in the West Bank and Gaza partially funded by the USAID Community Services Project. **\$112,702**

In-Kind Health Program

Provision of medicines, food supplements, supplies, and equipment for hospitals, clinics, and charitable societies for: Al Quds University Medical School (Jerusalem), Al-Ahli Arab Hospital (Gaza), Al-Ahli Hospital-Hebron (West Bank), Al-Awdeh Hospital (Gaza), Al-Salah Society (Gaza), Al-Wafa Charitable Hospital (Gaza), Aqraba Zakat Committee (West Bank),



Basheer and his father leave the Orthodox Society Clinic, which received in-kind health donations through ANERA, in Jerusalem after the child was treated for his injuries.

Atta Society (West Bank), Augusta Victoria Hospital (Jerusalem), Beita Zakat Committee (West Bank), Bethlehem Arab Society for Rehabilitation (West Bank), Caritas-Jerusalem (West Bank), Dar Al-Awlad Society (West Bank), Dar El-Tifl (Jerusalem), Dar El-Yateem (West Bank), Gaza Zakat Committees (Gaza), Ihsan Society (West Bank), Islah Bir Nabala Clinic (West Bank), Islamic Charitable Society (West Bank), Jahalin Bedouin (West Bank), Maqassad Charitable Hospital (West Bank), Palestine Family Planning Association-Bethlehem (West Bank), Palestine Red Crescent Society-Gaza, Palestine Red Crescent Society-Jerusalem, Palestine Red Crescent Society-Qalqilia (West Bank), Palestine Red Crescent Society-Tulkarem (West Bank), Palestinian National Authority/Ministry of Supplies, Patients Friends Society-Gaza, Patients Friends Society-Ramallah (West Bank), Peace Center for the Blind (Jerusalem), Scientific Medical Association (West Bank), St. John's Ophthalmic Hospital (Jerusalem), St. Luke's Hospital (West Bank), Subah Charitable Society (West Bank), Terre Des Hommes (Ard el-Atfal) (West Bank), Union of Health Care Workers (West Bank), and United Nations Relief and Works Agency (Gaza). **\$1,087,197**

Technical Assistance & Project Oversight

Provision of training and consultants as well as project development, implementation and evaluation. **\$91,114**

Total Health Services \$1,291,013

OVERSEAS PROGRAM TOTAL \$6,261,167



Before entering the school, students at Alfaluma Center for Deaf Children in Gaza line-up according to the class they attend.

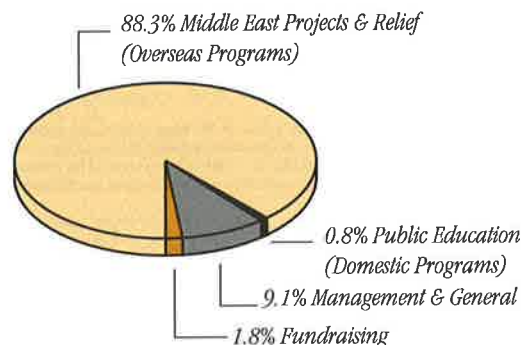
PUBLIC EDUCATION

ANERA conducts modest activities to inform the public about the Middle East, the need for peace, the conditions of Palestinians and Lebanese, and the value of economic and social development. We publish a quarterly newsletter, speak at civic and educational events, maintain a website (www.anera.org), and comment on radio and television.

DOMESTIC PROGRAM TOTAL	\$56,107
TOTAL PROGRAM SERVICES	\$6,317,274

Financial Review

Contributions to ANERA are tax-deductible. ANERA is audited annually by Lane & Company. ANERA is registered with and adheres to the standards of the Advisory Committee on Voluntary Foreign Aid of the U.S. Agency for International Development, the National Charities Information Bureau, and the New York State Office of Charities Registration. ANERA is also a member of the American Council for Voluntary International Action (InterAction).



Total Expenditures for Fiscal Year 2000	\$7,092,496
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ANERA receives support from more than 25,000 Americans and other individuals from around the world, small businesses, religious groups and over twenty private foundations and corporations. In fiscal year 2000, ANERA received grants from governmental and multilateral institutions, including the U.S. Agency for International Development (USAID), Netherlands Development Cooperation Programme, the United Nations International Fund for Agricultural Development (IFAD) and the International Monetary Fund (IMF). Through membership in the International Service Agencies, ANERA participates in the Combined Federal Campaign and many state and local charity giving campaigns.

Independent Auditor's Report

To the Board of Directors of American Near East Refugee Aid,

We have audited the accompanying statement of financial position of American Near East Refugee Aid (ANERA) as of May 31, 2000 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of ANERA's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of ANERA's Jerusalem office, which reflect total assets of \$989,193 as of May 31, 2000 and total expenses of \$1,412,052 for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for ANERA's Jerusalem office, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of American Near East Refugee Aid as of May 31, 2000, and the results of its activities and cash flows for the year then ended in conformity with generally accepted accounting principles.

Lane & Company
Lane & Company
Washington, DC
July 19, 2000

STATEMENT OF FINANCIAL POSITION May 31, 2000

ASSETS

Current Assets	
Cash and cash equivalents	\$1,587,525
Prepaid expenses and other assets	53,430
Grants receivable	<u>310,915</u>
Total Current Assets	1,951,870
Furniture and equipment, net of accumulated depreciation of \$153,065	<u>22,117</u>
Total Assets	<u>\$1,973,987</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 25,817
Accrued benefits	260,182
Other accrued expenses and liabilities	97,690
Grant commitments	89,920
Deferred revenue	<u>567,581</u>
Total Current Liabilities	1,041,190
Net Assets, Unrestricted	530,240
Net Assets, Temporarily Restricted	<u>402,557</u>
Total Net Assets	<u>932,797</u>
Total Liabilities and Net Assets	<u>\$1,973,987</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACTIVITIES For the Year Ended May 31, 2000

Changes in unrestricted net assets	
Revenues	
Donor contributions and other grants	\$ 608,711
In-kind contributions	1,087,197
VAT refunds	57,895
Interest	<u>41,311</u>
Total unrestricted revenues	1,795,114
Net assets released from restrictions	
Satisfaction of program restrictions	<u>5,469,620</u>
Total unrestricted revenues	<u>7,264,734</u>
Expenses	
Program services	
Community and economic development	4,584,369
Education	385,785
Health services	1,291,013
Public education	<u>56,107</u>
Total Program Services	<u>6,317,274</u>
Supporting Services	
Fund-raising	127,342
Management and general	<u>647,880</u>
Total Supporting Services	<u>775,222</u>
Total Expenses	<u>7,092,496</u>
Change in unrestricted net assets	<u>172,238</u>
Change in temporarily restricted net assets	
United States government grants	3,386,050
United Nations grants	939,960
Other grants and contributions	1,223,604
Net assets released from restrictions	<u>(5,469,620)</u>
Change in temporarily restricted net assets	<u>79,994</u>
Change in net assets	252,232
Net Assets, Beginning of Year	<u>680,565</u>
Net Assets, End of Year	<u>\$ 932,797</u>

STATEMENT OF CASH FLOWS For the Year Ended May 31, 2000

Cash flows from operating activities	
Change in net assets	\$ 252,232
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	7,904
Changes in assets and liabilities	
Decrease in grants receivable	33,675
Increase in prepaid expenses and other assets	(2,750)
Decrease in accounts payable	(4,699)
Increase in accrued benefits	47,367
Decrease in other accrued expenses and liabilities	(71,817)
Increase in deferred revenue	248,375
Decrease in grant commitments	<u>(33,370)</u>
Net cash provided by operating activities	476,917
Cash flows used in financing activities	
Acquisition of fixed assets	<u>(13,766)</u>
Net increase in cash and cash equivalents	463,151
Cash and cash equivalents, beginning of year	<u>1,124,374</u>
Cash and cash equivalents, end of year	<u>\$1,587,525</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended May 31, 2000

	Program Services			Supporting Services					
	Overseas		Domestic	Total Program Services		Management and General		Total Supporting Services	Total Expenses
	Community and Economic Development	Education	Health Services	Public Education		Fund-raising			
Salaries	\$428,074	\$60,630	\$27,178	\$23,569	\$539,451	\$41,871	\$316,370	\$358,241	\$897,692
Fringe benefits	138,569	18,491	8,009	6,376	171,445	11,336	85,587	96,923	268,368
Total salaries and fringe benefits	566,643	79,121	35,187	29,945	710,896	53,207	401,957	455,164	1,166,060
Professional and contract services	24,854	6,601	4,000	—	35,455	8,963	93,171	102,134	137,589
Occupancy	91,364	10,986	4,465	2,924	109,739	5,199	47,048	52,247	161,986
Office supplies and equipment	41,941	10,112	1,162	105	53,320	—	13,233	13,233	66,553
Telephone	21,670	2,381	762	236	25,049	283	5,153	5,436	30,485
Postage, shipping and storage	3,285	393	37,129	2,735	43,542	17,600	15,084	32,684	76,226
Printing	12,549	1,281	36	10,457	24,323	25,723	22,370	48,093	72,416
Lettershop	—	—	—	1,853	1,853	10,028	200	10,228	12,081
Travel	146,690	24,773	8,046	5,490	184,999	6,256	5,558	11,814	196,813
Meetings and conferences	9,145	14,524	282	225	24,176	—	24,507	24,507	48,683
Technical assistance	330,137	—	—	—	330,137	—	—	—	330,137
Grants	3,151,889	235,271	112,702	—	3,499,862	—	—	—	3,499,862
In-kind	—	—	1,087,197	—	1,087,197	—	—	—	1,087,197
Miscellaneous	3,055	342	45	2,137	5,579	83	11,695	11,778	17,357
Loan guarantees	181,147	—	—	—	181,147	—	—	—	181,147
Depreciation	—	—	—	—	—	—	7,904	7,904	7,904
Total Expenses	\$4,584,369	\$385,785	\$1,291,013	\$56,107	\$6,317,274	\$127,342	\$647,880	\$775,222	\$7,092,496

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Organization

American Near East Refugee Aid (ANERA) is a nonprofit corporation organized for the purpose of extending direct financial assistance and/or gifts-in-kind to Palestinian-Arab refugees and other needy individuals in the Middle East. Consistent with this purpose is the support of developmental, educational, and vocational training programs in the area.

2. Summary of Significant Accounting Policies

Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Statement Presentation

The accompanying financial statements include the accounts of ANERA's headquarters, Jerusalem and Gaza offices. All significant transactions between these offices have been eliminated in the accompanying financial statements.

Cash and Cash Equivalents

ANERA considers all investments purchased with a maturity of three months or less to be a cash equivalent. Cash equivalents consist of money market accounts that are available for use in current operations and certificates of deposit with maturities of 90 days or less.

Concentrations of Credit Risk

ANERA maintains accounts at a number of financial institutions in the United States and the Middle East. The United States bank accounts, consisting of checking accounts and short-term certificates of deposit, are insured by the Federal Deposit Insurance Corporation

up to \$100,000. Deposits in the United States in excess of Federally insured limits were \$340,286 at May 31, 2000. Overseas accounts had a balance of \$997,829 at May 31, 2000.

Furniture and Equipment

Furniture and equipment are stated at cost if purchased and at fair value if donated. Furniture and equipment are depreciated using the straight line method over estimated useful lives of five to ten years with no salvage value.

Major additions and improvements purchased with unrestricted funds are capitalized as furniture and equipment while maintenance and repairs are expensed in the year incurred. Assets purchased with temporarily restricted grant funds are expensed as office supplies and equipment, with title held by the grantor.

Deferred Revenue

Operating funds restricted by the grantor or other outside party for particular operating purposes are deemed to be earned and reported as temporarily restricted revenue when ANERA has incurred expenditures in compliance with the specific grant restrictions. Such amounts received but not yet earned are reported as deferred revenue.

Grant Commitments

Grant commitments represent funds to be expended in the Middle East for community development, education and health programs during the year ended May 31, 2001. ANERA recognizes the commitment as an expense when the grant is approved by the ANERA projects committee.

Restricted and Unrestricted Revenue

Contributions received are recorded as increases in unrestricted or temporarily restricted net assets, depending on the existence and/or nature of any donor restrictions.

Functional Allocation of Expenses

The costs of providing ANERA's various programs and supporting services have been summarized on a functional basis. Overhead costs which cannot be specifically identified

with a program or supporting service are allocated to the programs and supporting services based on salaries.

3. Grants

The United States Agency for International Development (USAID) awarded ANERA three grants that were combined into a letter of credit totaling \$7,327,817. These are 1) a grant, which expires June 15, 2000, for constructing a potable water system for several Palestinian villages and creating a cooperative of regional water users to operate the system; 2) a grant, which expires September 30, 2002, to support projects in the West Bank and Gaza in the areas of water conservation, public health and sanitation, education, agriculture and social services; and, 3) a grant, which expired April 27, 2000, to make improvements and additions to mitigate the effects of flooding near the city of Jericho. Authorized expenditures incurred in the administration of the grants are reimbursable to ANERA. As of May 31, 2000, all funds have been fully obligated and ANERA has been advanced \$4,258,165 from the letter of credit.

In July 1994, ANERA was awarded a grant from the International Fund for Agricultural Development (IFAD) in the amount of \$3,000,000. The grant was later increased to \$7,240,778 and extended to December 31, 2001. The purpose of the grant is to address the needs of the poor farmers in the rural area of Gaza and Jericho. As part of the grant agreement, IFAD is providing funding for a loan guarantee program. The money is deposited in banks in Gaza and Jericho. Interest earned on the account is recorded as additional grant revenue. At the conclusion of the grant, the proceeds of the account balances will be turned over to IFAD. Accordingly, the balances in these accounts are not included in the Statement of Financial Position. As of May 31, 2000, \$6,315,595 has been advanced to ANERA under the grant. ANERA has incurred \$310,915 of expenses in excess of receipts under this grant. This amount is shown as grants receivable on the statement of financial position.

ANERA was awarded a grant in 1999 from the Netherlands Development Cooperation in the amount of \$850,000. The purpose of the grant is for work connected with a waste water recycling project in Salfet, Palestine. As of May 31, 2000, \$400,000 has been advanced to ANERA under this grant. ANERA has collected \$228,821 in excess of expenses incurred on this grant and has recorded this amount as deferred revenue on the statement of financial position.

Financial assistance from certain grantors including USAID and IFAD are subject to special audit. Such audits could result in claims against ANERA for disallowed costs or non-compliance with grantor restrictions. Until final settlement is reached, there exists a contingency to refund any amounts received in excess of allowable costs. Management believes that no material liability will result from such audits.

4. Pension Plan

ANERA has a defined contribution pension plan that covers substantially all of its employees. Contributions are based on annual salaries. Pension plan expense amounted to \$40,591 for the year ended May 31, 2000 and is included in fringe benefits.

5. Accrued Benefits

The law operative in the West Bank and Gaza dictates that upon retirement an employee shall receive a defined termination benefit. The benefit is calculated as one month's salary at the employee's salary rate at termination multiplied by the number of years of service. ANERA provides this benefit to both Jerusalem employees and full-time consultants.



Philip Davies

As part of her work at the Gaza Women's Loan Fund, Wajfa Katba (right) visits with Khetiam a borrower who is running a successful video taping business.

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William Carter

Thank You for Caring



Philip Davies

As part of her work at the Gaza Women's Loan Fund, Wafa Katba (right) visits with Khetiam a borrower who is running a successful video taping business.

During the year ended May 31, 2000, benefits of \$5,581 were paid to terminated employees. The defined termination benefit at May 31, 2000 was \$199,401. The remaining balance in accrued benefits of \$60,781 represents accrued benefits for Washington, DC employees.

6. Commitments

ANERA occupies office space in Washington, DC under a noncancellable operating lease which expires May 31, 2006. The lease payments are subject to increases based on the Consumer Price Index, operating expenses and real estate taxes.

ANERA also occupies office space in Jerusalem under an operating lease which expires September 30, 2000. Other office sites are rented overseas on a month to month basis.

As of May 31, 2000, the minimum future lease payments under these agreements are as follows:

For the year ended	May 31, 2001	\$ 88,846
	May 31, 2002	73,793
	May 31, 2003	75,269
	May 31, 2004	76,774
	May 31, 2005	81,100
	May 31, 2006	85,782
	Total	<u>\$481,564</u>

Rent expense for ANERA was \$161,986 for the year ended May 31, 2000 and has been classified as occupancy expense on the statement of functional expenses.

7. Taxes

Under Section 501 (c)(3) of the Internal Revenue Code, ANERA is exempt from Federal taxes on income other than unrelated business income. At May 31, 2000 no provision was made as ANERA had no net unrelated business income.

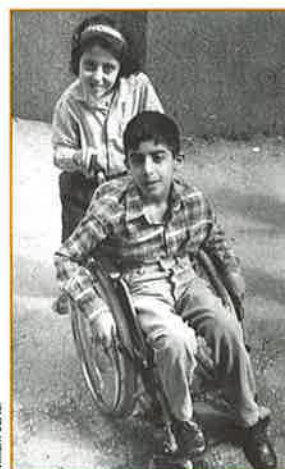
8. In-Kind Contributions

ANERA receives medical and other supplies from manufacturers and ships them to the Middle East. ANERA has recognized \$1,087,197 as in-kind contributions and program expense on its statement of activities during the year ended May 31, 2000.

9. Prior Period Adjustment

An adjustment was made to the net assets as of May 31, 1999 to restrict a 1999 contribution that was previously classified as unrestricted.

	Unrestricted	Temporarily Restricted	Total
Net Assets as Previously Reported, May 31, 1999	\$451,279	\$229,286	\$680,565
Adjustment of Temporarily Restricted Net Assets	<u>(93,277)</u>	<u>93,277</u>	<u>—</u>
Net Assets as Restated May 31, 1999	<u>\$358,002</u>	<u>\$322,563</u>	<u>\$680,565</u>



William Carter

Two students at Al-Kafaat Rehabilitation Institute in Beirut take a stroll during their morning break.

ANERA Board Of Directors 2000-2001

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Development Cooperation (Novib)

The Cooperative Bank OIKOS (Denmark)

Presbyterian Church (USA)

Philanthropic Ventures Foundation



Brett Mayer (right), ANERA board member, visited with boys at the Deir El-Balah Rehabilitation Society in Gaza.

ANERA's Project Locations

"It is people - the project participants, our supporters, our superb staff - that make all of this possible today and into the future."

-Steven L. Skancke,
ANERA's Chair and
-Peter Gubser,
ANERA's President

