

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, OR tax year beginning _____, and ending _____

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

C Name of organization: **FRIENDS WITHOUT A BORDER**
 Number and street (or P O box if mail is not delivered to street address): **140 WEST 22ND STREET**
 Room/suite: **11A**
 City or town: **NEW YORK** State or country: **NY** ZIP + 4: **10011**

D Employer identification number: **13-3880402**
E Telephone number: **212-691-0909**
F Accounting method: Cash Accrual
 Other (specify) _____

G Web site: _____

J Organization type (check only one): 501(c)(3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: **1,653,814**

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes" enter number of affiliates: _____
H(c) Are all affiliates included? Yes No (If "No" attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN: _____
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

R e v e n u e	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	1,315,577		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		1,315,577	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		301,263	
	3	Membership dues and assessments	3		29,545	
	4	Interest on savings and temporary cash investments	4		4,550	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7				
E x p e n s e s	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b	Less cost or other basis and sales expenses	8a			
	c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) (combine line 8c columns (A) and (B))	8c				
9	Special events and activities (attach schedule)	9				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b	Less direct expenses other than fundraising expenses	9b				
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a	Gross sales of inventory less returns and allowances	10a				
b	Less cost of goods sold	10b				
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11	Other revenue (from Part VII, line 103)	11		2,879		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,653,814		
N e t A s s e t s	13	Program services (from line 44, column (B))	13	832,695		
	14	Management and general (from line 44, column (C))	14	130,105		
	15	Fundraising (from line 44, column (D))	15			
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17	962,800		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	691,014			
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,471,105			
20	Other changes in net assets or fund balances (attach explanation)	20				
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	2,162,119			

RECEIVED
AUG 14 2002
 1089
 OGDEN, UT
 IRS-OSC

ENVELOPE POSTMARK DATE AUG 13 2002 AUG 2 2 00V
 SCANNED

11E 17

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25			
26 Other salaries and wages	441,283	398,875	42,408	
27 Pension plan contributions	27			
28 Other employee benefits	29,563	23,965	5,598	
29 Payroll taxes	3,244		3,244	
30 Professional fees	19,160	5,085	14,075	
31 Consultant services	17,290	4,808	12,482	
32 Insurance expense	23,051	20,218	2,833	
33 Supplies	31,905	14,017	17,888	
34 Utilities	65,160	61,203	3,957	
35 Staff training	5,817	5,817		
36 Occupancy	4,634		4,634	
37 Repairs and maintenance	25,045	25,045		
38 Printing and publications	38			
39 Travel	22,394	22,394		
40 Conferences, conventions, and meetings	19,898	10,885	9,013	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42			
43 Other expenses not covered above (itemize) a _____	43a 75,675	75,675		
b See Attached	43b 164,708	164,708		
c Bank and wire charges	43c 13,087		13,087	
d Miscellaneous	43d 886		886	
e _____	43e			
f _____	43f			
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44 962,800	832,695	130,105	

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If Yes, enter (i) the aggregate amount of these joint costs \$ _____ (ii) the amount allocated to Program services \$ _____
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

(See Specific Instructions on page 24.)

What is the organization's primary exempt purpose?	Program Service Expenses
OPERATION OF A HOSPITAL IN CAMBODIA	(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)
a CONSTRUCTION AND OPERATION OF HOSPITAL	
(Grants and allocations \$ _____)	832,695
b _____	
(Grants and allocations \$ _____)	
c _____	
(Grants and allocations \$ _____)	
d _____	
(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	832,695

Part IV Balance Sheets

(See Specific Instructions on page 24)

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year		(B) End of year
Assets				
45	Cash - non-interest-bearing	131,563	45	330,062
46	Savings and temporary cash investments	236,367	46	230,774
47a	Accounts receivable		47a	
b	Less allowance for doubtful accounts		47b	
48a	Pledges receivable		48a	
b	Less allowance for doubtful accounts		48b	
49	Grants receivable		49	231,497
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)		51a	
b	Less allowance for doubtful accounts		51b	
52	Inventories for sale or use		52	116,603
53	Prepaid expenses and deferred charges		53	
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments - land, buildings, and equipment basis		55a	
b	Less accumulated depreciation (attach schedule)		55b	
56	Investments - other (attach schedule)		56	
57a	Land, buildings, and equipment basis	1,257,260	57a	
b	Less accumulated depreciation (attach schedule)	139,101	57b	
58	Other assets (describe SEE ATTACHED SCHEDULE)	54,305	58	140,536
59	Total assets (add lines 45 through 58) (must equal line 74)	1,480,575	59	2,167,631
Liabilities				
60	Accounts payable and accrued expenses	9,470	60	5,512
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe)		65	
66	Total liabilities (add lines 60 through 65)	9,470	66	5,512
Net Assets or Fund Balances				
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted	1,471,105	67	2,119,119
68	Temporarily restricted		68	43,000
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72)	1,471,105	73	2,162,119
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	1,480,575	74	2,167,631

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information

(See Specific Instructions on page 27)

Yes or No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	No
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If Yes attach a conformed copy of the changes	77	No
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	No
b	If Yes, has it filed a tax return on Form 990-T for this year?	78b	No
79	Was there a liquidation, dissolution, termination or substantial contraction during the year? If Yes attach a statement	79	No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership governing bodies, trustees, officers etc , to any other exempt or nonexempt organization?	80a	No
b	If Yes enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	No
82a	Did the organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value?	82a	Yes
b	If Yes you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	93,398
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	N/A
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If Yes was answered to either 85a or 85b do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
c	Dues assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88	At any time during the year did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If Yes complete Part IX	88	No
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____, section 4955 _____		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912 4955, and 4958		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed <u>NEW YORK</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	3
91	The books are in care of <u>KENIRO IZU</u> Telephone no <u>212-691-0909</u> Located at <u>140 WEST 22ND STREET, NY NY</u> ZIP + 4 <u>10011</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	

Part VII Analysis of Income-Producing Activities

(See Specific Instructions on page 32)

Note	Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E)
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93	Program service revenue					
a	SALES-CATALOGS, PRINTS ETC					301 263
b						
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					
95	Interest on savings and temporary cash investments			14	4,550	
96	Dividends and interest from securities					
97	Net rental income or (loss) from real estate					
a	debt-financed property					
b	not debt-financed property					
98	Net rental income or (loss) from personal property					
99	Other investment income					
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events					
102	Gross profit or (loss) from sales of inventory					
103	Other revenue a					
b	OTHER INCOME					2 879
c						
d						
e						
104	Subtotal (add cols (B), (D), and (E))				4,550	304 142
105	Total (add line 104, columns (B), (D), and (E))					308 692

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

(See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
95, 103	INCOME EARNED DURING THE COURSE OF PERFORMING ITS TAX EXEMPT FUNCTION

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	N/A			

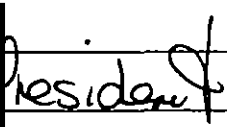
Part X Information Regarding Transfers Associated with Personal Benefit Contracts

(See Specific Instructions on page 33)

- (a) Did the organization during the year, receive any funds, directly or indirectly to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization during the year, pay premiums directly or indirectly, on a personal benefit contract? Yes No

Note If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

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.


 Date 8/8/02

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

NOTE You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	981,897	785,474	810,303	451,109	3,028,783
16 Membership fees received	20,666	7,731	5,490		33,887
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	8,300	1,478	3,653		13,431
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	9,500	8,000	7,200		24,700
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	12,118	2,789	373		15,280
23 Total of lines 15 through 22	1,032,481	805,472	827,019	451,109	3,116,081
24 Line 23 minus line 17	1,032,481	805,472	827,019	451,109	3,116,081
25 Enter 1% of line 23	10,325	8,055	8,270	4,511	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 62,322
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 3,116,081
d Add Amounts from column (e) for lines	18 13,431	19			26d 28,711
	22 15,280	26b			26e 3,087,370
e Public support (line 26c minus line 26d total)					26f 99.08%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year				
	(2000)	(1999)	(1998)	(1997)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2000)	(1999)	(1998)	(1997)	
c Add Amounts from column (e) for lines	15	16			27c
	17	20	21		
d Add Line 27a total			and line 27b total		27d
e Public support (line 27c minus line 27d total)					27e
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire

(See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following: a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to: a Students' rights or privileges? b Admissions policies? c Employment of faculty or administrative staff? d Scholarships or other financial assistance? e Educational policies? f Use of facilities? g Athletic programs? h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and limited control provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is -		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4 - Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions speeches lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No. 1545-0047

2001

Name of organization

FRIENDS WITHOUT A BORDER

Employer identification number

13-3880402

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General rule or a Special rule (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule - see instructions)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year) \$ _____

Caution Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization FRIENDS WITHOUT A BORDER	Employer identification number 13-3880402
--	--

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	— — —	\$ <u>361,998</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>2</u>	— — —	\$ <u>25,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>3</u>	— — —	\$ <u>100,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>4</u>	— — —	\$ <u>75,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>5</u>	— — —	\$ <u>20,000</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>6</u>	— — — _____	\$ <u>308,484</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)

Name of organization FRIENDS WITHOUT A BORDER	Employer identification number 13-3880402
---	---

Part II Noncash Property (See Specific Instructions)

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____
_____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px;"></div>	\$ _____	_____/_____/_____

2

Name of organization FRIENDS WITHOUT A BORDER	Employer identification number 13-3880402
--	--

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year
(Complete columns (a) through (e) and the following line entry)

For organizations completing Part III enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once-see instructions) \$ _____

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

Attachment to line 43B

Other Expenses

	Total	Program Expenses	Management & General	Fundraising
Medical supplies	92,840	92,840		
Hospital living costs	65,720	65,720		
Orphanage expenses	6,148	6,148		
	<u>164,708</u>	<u>164,708</u>		

Line 58 (990) - Other Assets

		Beginning	End
1	OTHER RECEIVABLES	5,905	
2	CONSTRUCTION IN PROGRESS	48,400	140,536
3			
4			
5			
6			
7			
8			
9			
10			
11	Total other assets	54,305	140,536

**Board Members and Advisors for
*Friends Without A Border***

Honorary Advisors

Yasushi Akashi

Samdech Preah Maha Ghosananda

honorary advisor

Yasushi Akashi
Samdech Preah Maha Ghosananda

advisors

Peter Grilli
Michele R Hanes
Yoshaki Ishizawa
Sidney Sass

board members

Nerou Cheng, C.P.A.
Larry Choun
Michael Cohn, O.D.
Mio Fredland, M.D.
Hideki Fujii
Tadao Fujimatsu
Masayuki Fukuoka
G.A.P. Ganepala, MD, F.A.C.S.
Kenro Izu
Masumi Kamachi, M.D.
Akio Matsushima
William K. McKeever
Tina Patterson
Homyo Saito

architectural advisors

Mamoru Kai
Jeffrey Kapoc
Kan Marumoto
Kazuo Tanaka

medical advisors

Ashwin Balagopal
Rehly K. Chhem, MD, R.R.C.P.C.
Michael Cohn, O.D.
G.A.P. Ganepala, MD, F.A.C.S.
Masao Iwasato, M.D.
Masumi Kamachi, M.D.
Yoshiko Matsumoto, R.N., M.S.N.
Nai Oum, M.D.
Yoshiro Ueno, M.D.
B. Allen Weiss, M.D., F.A.C.S.
Susanne M. Werner, R.N., B.S.N.

honorary board member

Cher
Michael Babon
Matt Dillon
Frank Gehey

a not for profit corporation under
sections 501 (a) and 501 (c)(3) of
the Internal Revenue Code

Advisors

Peter Grilli

Michele R Hanes

Prof Yoshiaki Ishizawa

Sidney Sass

Active Board Members

Ronald Ablow, M.D.

Nerou Cheng, C.P.A.

Larry Choun

Michael Cohn, O.D.

Mio Fredland, M.D.

Hideki Fujii

Tadao Fujimatsu

Masayuki Fukuoka

Kenro Izu

Masumi Kamachi, M.D.

Akio Matsushima

William K. McKeever

Robert D. Nassau, M.D.

Tina Patterson

Barbi Anne Reed

Homyo Sarto

Nancy Storrow

Architectural Advisors

Mamoru Kai

Jeffrey Kapec

Kan Morimoto

Kazuna Tanaka

Medical Advisors

Ashwin Balagopal

Dr Rethy K Chhem, M D , R R C P C

Dr Michael Cohn

Dr G A P Ganepola, M D , F A C S

Dr Masao Iwasato, M D

Dr Masumi Kamachi, M D

Ms Yoshiko Matsumoto, R N , M S N

Dr Nal Oum, M D

Dr Yoshihiro Ueno, M D

Dr B Allen Weiss, M D , F A C S

Susanne M Werner, R N

Honorary Board Members

Cher

Michael Bolton

Matt Dillon

Frank Gehry