

Form 990

OMB No 1545-0047

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

2002

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2002 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: NEBRASKA APPLESEED CENTER FOR LAW
D Employer ID number: 47-0798343
E Telephone number: 402-438-8853
F Accounting method: [X] Accrual [] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? [] Yes [X] No

H(b) If "Yes" enter no. of affiliates

H(c) Are all affiliates included? [] Yes [] No

(If "No" attach a list. See instr.)

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)

G Web site: www.neappleseed.org

J Organization type (check only one): [X] 501(c)(3) (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: 308,421

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

FILED JUN 09 2003

Table with 12 columns: Line number, Description, Sub-column (1a-1c, 2-5, 6a-6c, 7, 8a-8c, 9a-9b, 10a-10b, 10c, 11-17), and Total. Includes a 'RECEIVED' stamp dated MAY 10 2003 from OGDEN, UT, IRS-CSC.

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 page 21 of the instructions)

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 \$ _____ non cash \$ _____)	22			
23 Specific assistance to individuals	23			
24 Benefits paid to or for members	24			
25 Compensation of officers, directors, etc	25	54,600	49,140	4,914
26 Other salaries and wages	26	202,524	191,604	9,828
27 Pension plan contributions	27			
28 Other employee benefits	28	33,959	30,361	3,238
29 Payroll taxes	29	19,767	18,513	1,129
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	4,827	3,876	773
34 Telephone	34	5,753	4,786	870
35 Postage and shipping	35	2,166	1,591	274
36 Occupancy	36	16,080	13,059	2,719
37 Equipment rental and maintenance	37			
38 Printing and publications	38	3,609	2,768	356
39 Travel	39	16,875	15,503	1,158
40 Conferences, conventions, and meetings	40	5,459	5,121	259
41 Interest	41			
42 Depreciation depletion etc (attach schedule)	42	1,970	1,576	355
43 Other expenses not covered above (itemize) a	43a			
b See Statement 3	43b	33,736	26,107	6,186
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	401,325	364,005	32,059

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 page 24 of the instructions)

What is the organization's primary exempt purpose? ▶ See Statement 4	Program Service Expenses (Required for 501(c)(3) & (4) orgs & 4947(a)(1) trusts but optional for others.)
a PROJECT FAIR PLAY - Protecting and promoting the rights of Nebraska's poor during these times of great change to public assistance programs due to welfare reform (Grants and allocations \$ _____)	178,362
b PROJECT EQUAL ACCESS - Ensuring equal justice for all by improving access to the legal system for low and moderate income Nebraskans. (Grants and allocations \$ _____)	109,202
c See Statement 5 (Grants and allocations \$ _____)	76,441
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)	364,005

Part IV Balance Sheets (See page 24 of the instructions)

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
45	Cash - non-interest-bearing			4,917	45	17,062
46	Savings and temporary cash investments			71,652	46	95,689
47a	Accounts receivable	47a	4,293			
b	Less allowance for doubtful accounts	47b			47c	4,293
48a	Pledges receivable	48a				
b	Less allowance for doubtful accounts	48b			48c	
49	Grants receivable			156,000	49	
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			51c	
52	Inventories for sale or use				52	
53	Prepaid expenses and deferred charges				53	
54	Investments-securities See Stmt 6 <input type="checkbox"/> Cost <input type="checkbox"/> FMV			43,021	54	49,363
55a	Investments-land, buildings, and equipment basis	55a				
b	Less accumulated depreciation (attach schedule)	55b			55c	
56	Investments-other (attach schedule)		See Stmt 7	60,752	56	49,128
57a	Land, buildings and equipment basis	57a	11,150			
b	Less accumulated depreciation (attach schedule) See Stmt 8	57b	3,727	5,973	57c	7,423
58	Other assets (describe See Stmt 8)				58	
59	Total assets (add lines 45 through 58) (must equal line 74)			342,315	59	222,958
60	Accounts payable and accrued expenses				60	2,562
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 See Stmt 9)			26,776	65	6,659
66	Total liabilities (add lines 60 through 65)			26,776	66	9,221
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
67	Unrestricted			52,422	67	53,583
68	Temporarily restricted			156,000	68	50,000
69	Permanently restricted			107,117	69	110,154
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) (column (A) must equal line 19, column (B) must equal line 21)			315,539	73	213,737
74	Total liabilities and net assets / fund balances (add lines 66 and 73)			342,315	74	222,958

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 page 27 of the instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
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		X
78a	Did the organization have unrelated business gross inc of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
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?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instr		
b	Did the organization file Form 1120-POL for this year?		X
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?		X
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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4) (5) or (6) organizations a Were substantially all dues nondeductible by members?	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	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 in 85f?	N/A	
h	If section 6033(e)(1)(A) dues notices were sent does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	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	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0 section 4912 <input type="checkbox"/> 0 , section 4955 <input type="checkbox"/> 0		
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	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <input type="checkbox"/> None		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	5
91	The books are in care of <input type="checkbox"/> ANDREA COLLINS Located at <input type="checkbox"/> 941 "O" ST., LINCOLN, NE Telephone no <input type="checkbox"/> 402-438-8853 ZIP + 4 <input type="checkbox"/> 68508		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	Unrelated business income		Excluded by sec 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a FELLOWSHIP			41	32,500	
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	52	
96 Dividends and interest from securities			14	5,793	
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	525990	3,662			
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 CONTRACT REVENUE			1	1,250	
c PAYROLL PENALTIES ABATEMENT			41	15,138	
d					
e					
104 Subtotal (add columns (B), (D) and (E))		3,662		54,733	0
105 Total (add line 104 columns (B), (D), and (E))					58,395

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 page 32 of the instructions)

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)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(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 page 33 of the instructions)

- (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 (than officer) is based on all information of which preparer has any knowledge

[Signature]
Date: 4/16/03
Director

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information-(See separate instructions)

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

NEBRASKA APPLESEED CENTER FOR LAW

47-0798343

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee ben plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instr List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$ 50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2002

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 \$ 450 (Must equal amount on line 38, Part VI-A, or line I 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	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?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of exp if more than \$1,000)?		X
e	Transfer of any part of its income or assets?		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)		X
4	Do you have a section 403(b) annuity plan for your employees?		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 5 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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	457,062	110,330	242,148	116,508	926,048
16 Membership fees received					
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	10,833				10,833
18 Gross inc from int dividends amounts received from pymt on securities loans (section 512(a)(5)), rents royalties & unrelated busn taxable inc (less sec 511 taxes) from businesses acquired by the organization after June 30 1975	3,410	10,241	694	358	14,703
19 Net income from unrelated business activities not included in line 18	-303				-303
20 Tax revn levied for the organization's ben & either paid to it or expended on its behalf					
21 The value of serv or fac furnished to the org by a governmental unit without charge. Do not incl the value of serv or fac generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of cap assets. Stmt 10	3,324	12,796	20,702	4,010	40,832
23 Total of lines 15 through 22	474,326	133,367	263,544	120,876	992,113
24 Line 23 minus line 17	463,493	133,367	263,544	120,876	981,280
25 Enter 1% of line 23	4,743	1,334	2,635	1,209	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a
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 1998 through 2001 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
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		26d
e Public support (line 26c minus line 26d total)		26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		26f %

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.		
(2001)	(2000)	(1999)	(1998)
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.			
(2001)	(2000)	(1999)	(1998)
c Add Amounts from column (e) for lines 15 <u>926,048</u> 16 _____ 17 <u>10,833</u> 20 _____ 21 _____			27c <u>936,881</u>
d Add Line 27a total _____ and line 27b total _____			27d _____
e Public support (line 27c total minus line 27d total)			27e <u>936,881</u>
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)		27f <u>992,113</u>	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))			27g <u>94.4329%</u>
h Investment Income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))			27h <u>1.4820%</u>

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
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)	32d		
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space attach a separate statement)	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
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	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

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

(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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	450
38	Total lobbying expenditures (add lines 36 and 37)	38	450
39	Other exempt purpose expenditures	39	400,875
40	Total exempt purpose expenditures (add lines 38 and 39)	40	401,325
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		
41		41	80,265
42	Grassroots nontaxable amount (enter 25% of line 41)	42	20,066
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0

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)

	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	80,265	50,654	39,979	29,395	200,293
46					300,440
47	450	250	100		800
48	20,066	12,664	9,995	7,349	50,074
49					75,111
50					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instr)

N/A

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

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

Federal Statements

Statement 1 - Form 990, Part I, Line 7 - Other Investment Income

<u>Description</u>	<u>Amount</u>
PARTNERSHIP INTEREST	\$ <u>3,662</u>
Total	\$ <u><u>3,662</u></u>

Federal Statements**Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
UNREALIZED LOSSES	\$ -8,898
Total	\$ -8,898

Federal Statements**Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
Expenses				
BANK SERVICE CHARGE	588		588	
PROFESSIONAL FEES	8,238	5,999	2,015	224
PROFESSIONAL FEES	3,673	3,673		
PROFESSIONAL FEES	2,571	2,571		
PROGRAM EXPENSES	1,207	497	229	481
PROGRAM EXPENSES	304	304		
PROGRAM EXPENSES	213	213		
LIBRARY	98	98		
LIBRARY	60	60		
LIBRARY	42	42		
LITIGATION	297	283	13	1
LITIGATION	173	173		
LITIGATION	122	122		
REPAIRS & MAINTENANCE	602		602	
MEALS & ENTERTAINMENT	396	267	116	13
MEALS & ENTERTAINMENT	164	164		
MEALS & ENTERTAINMENT	114	114		
EDUCATION	1,176	1,176		
EDUCATION	720	720		
EDUCATION	504	504		
DUES & SUBSCRIPTIONS	1,116	953	147	16
DUES & SUBSCRIPTIONS	584	584		
DUES & SUBSCRIPTIONS	408	408		
EQUIPMENT	812	556	230	26
EQUIPMENT	340	340		
EQUIPMENT	238	238		
INSURANCE	2,856	1,891	869	96
INSURANCE	1,158	1,158		
INSURANCE	811	811		
INTERNET	545	545		
INTERNET	334	334		
INTERNET	233	233		
INVESTMENT EXPENSE	827		827	
FEDERAL INCOME TAX	23		23	
LOBBYING	399	49	350	
LOBBYING	30	30		
LOBBYING	21	21		
MISCELLANEOUS	712	480	147	85
MISCELLANEOUS	293	293		
MISCELLANEOUS	203	203		
FUNDRAISING	531		30	501
Total	\$ 33,736	\$ 26,107	\$ 6,186	\$ 1,443

Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose

A LAW PROJECT DEDICATED TO PURSUING EQUAL JUSTICE FOR ALL, BY PROVIDING AN EFFECTIVE VOICE FOR INDIVIDUALS AND GROUPS WITH LITTLE OR NO ACCESS TO ECONOMIC AND POLITICAL POWER. NEBRASKA APPLESEED JOINS THE SKILLS OF LAWYERS WITH OTHER PROFESSIONS, INDIVIDUALS, AND GROUPS TO DEVELOP LASTING PUBLIC INTEREST SOLUTIONS THROUGH MULTI-DISCIPLINARY STRATEGIES - EDUCATION, NEGOTIATION, RESEARCH, ANALYSIS, LEGISLATION, LITIGATION, AND OTHER ADVOCACY.

Statement 5 - Form 990, Part III, Line c - Statement of Program Service Accomplishments

PROJECT QUALITY OF LIFE - Helping to meet the legal, social, and public policy needs of "new immigrants" who have moved to Nebraska in greatly increasing numbers to work in meatpacking and processing plants and live in mostly rural Nebraska communities

Federal Statements**Statement 6 - Form 990, Part IV, Line 54 - Investments in Securities**

Description	Beginning of Year	End of Year	Basis of Valuation
Corporate Stock	36,934	45,702	
Corporate Bonds	6,087	3,661	
	<u>43,021</u>	<u>49,363</u>	

Statement 7 - Form 990, Part IV, Line 56 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation
Elkhorn Partners Limited Partnership	\$ 60,752	\$ 49,128	Market
Total	<u>\$ 60,752</u>	<u>\$ 49,128</u>	

Statement 8 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
Equipment	\$ 7,732	\$ 1,759	\$ 11,150	\$ 3,727
Total	<u>\$ 7,732</u>	<u>\$ 1,759</u>	<u>\$ 11,150</u>	<u>\$ 3,727</u>

Statement 9 - Form 990, Part IV, Line 65 - Other Liabilities

Description	Beginning of Year	End of Year
Tax penalty payable	\$ 8,796	\$ 6,659
Payroll liabilities	13,694	
Due to employees	4,286	
Total	<u>\$ 26,776</u>	<u>\$ 6,659</u>

Federal Statements**Statement 10 - Schedule A, Part IV-A, Line 22 - Other Income**

<u>Description</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
CONTRACT INCOME	\$ 3,324	\$ 3,319	\$ 22,107	\$
UNREALIZED GAIN OR LOSS		8,986	-1,405	
OTHER		491		4,010
Total	<u>\$ 3,324</u>	<u>\$ 12,796</u>	<u>\$ 20,702</u>	<u>\$ 4,010</u>

Federal Statements**Form 990, Part I, Line 1a - Direct Public Support**

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
GRANTS	\$ 2,500	\$	\$ 2,500
CONTRIBUTIONS	25,673		25,673
Other Contributions	83,000		83,000
Total	<u>\$ 111,173</u>	<u>\$ 0</u>	<u>\$ 111,173</u>

Form 990, Part I, Line 1c - Government Contributions

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
Other Contributions	\$ 138,853	\$	\$ 138,853
Total	<u>\$ 138,853</u>	<u>\$ 0</u>	<u>\$ 138,853</u>

Asset *	Property Description	Date In Service	Cost	Sec 179 Exp Current = c	Tax Sec 168(k) Amt	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value	Method	Period
1	Compac Monitor	6/14/99	243 79	0 00	0 00	125 96	48 76	174 72	69 07	S/L	5 0
2	Toshiba Laptop	8/31/99	1,278 00	0 00	0 00	617 70	255 60	873 30	404 70	S/L	5 0
3	Aptiva & Scanner	1/06/99	1,240 68	0 00	0 00	558 31	248 14	806 45	434 23	S/L	5 0
4	Laptop Dell Computer	1/25/01	1,678 45	0 00	0 00	335 69	335 69	671 38	1,007 07	S/L	5 0
5	Desk Chairs	8/07/01	234 26	0 00	0 00	13 94	33 47	47 41	186 85	S/L	7 0
6	Desk chairs & pads	8/13/01	203 90	0 00	0 00	12 14	29 13	41 27	162 63	S/L	7 0
7	Dell Computer	9/24/01	956 37	0 00	0 00	63 76	191 27	255 03	701 34	S/L	5 0
8	Dell Server	12/14/01	903 13	0 00	0 00	15 05	180 63	195 68	707 45	S/L	5 0
9	Dell Computer	12/14/01	993 66	0 00	0 00	16 56	198 73	215 29	778 37	S/L	5 0
10	Dell Dimension 4300	2/23/02	1,029 86	0 00c	0 00	0 00	171 64	171 64	858 22	S/L	5 0
11	Desk & Chair	4/08/02	368 45	0 00c	0 00	0 00	39 48	39 48	328 97	S/L	7 0
12	Milo's Laptop	5/23/02	2,019 26	0 00c	0 00	0 00	235 58	235 58	1,783 68	S/L	5 0
No Group			11,149 81	0 00c	0 00	1,759 11	1,968 12	3,727 23	7,422 58		
Grand Total			11,149 81	0 00c	0 00	1,759 11	1,968 12	3,727 23	7,422 58		

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