

Form **990**

Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

## 2005

Open to Public Inspection

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

### A For the 2005 calendar year, or tax year beginning , and ending

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

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization  
**NEBRASKA APPELSEED CENTER FOR LAW**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**941 O STREET 105**

City or town, state or country, and ZIP + 4  
**LINCOLN NE 68508-3626**

**D** Employer identification no.  
**47-0798343**

**E** Telephone number  
**402-438-8853**

**F** Accounting method.  Cash  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 are not applicable to section 527 organizations I

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates  Yes  No

**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** Group Exemption Number

**M** Check  if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**G** Website: **www.neappleseed.org**

**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 chooses to file a return, be sure to file a complete return Some states require a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **764,914**

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	532,448		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	135,149		
d	Total (add lines 1a through 1c) (cash \$ 667,597 noncash \$ )	1d	667,597		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	7,870		
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4	1,082		
5	Dividends and interest from securities	5	7,393		
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			
8a	Gross amount from sales of assets other than inventory	(A) Securities	58,332	8a	
b	Less: cost or other basis and sales expenses	(B) Other	5,987	8b	
c	Gain or (loss) (attach schedule)		52,345	8c	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))		See Stmt 1	8d	52,345
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a	14,845		
b	Less: direct expenses other than fundraising expenses	9b	20,293		
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	-5,448
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	7,795		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	738,634		
13	Program services (from line 44, column (B))	13	492,686		
14	Management and general (from line 44, column (C))	14	105,596		
15	Fundraising (from line 44, column (D))	15	24,032		
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17	622,314		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	116,320		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	283,871		
20	Other changes in net assets or fund balances (attach explanation)	20	-24,971		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	375,220		

RECEIVED  
MAY 18 2006  
OGDEN, UT  
001 IRS-USC

See Statement 2

RECEIVED JUN 14 2006  
JUN 25 2006  
OGDEN, UT

**Part II Statement of**

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 the instructions.)

**Functional Expenses**

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 \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23	Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25 69,384	62,445	6,245	694
26	Other salaries and wages	26 340,021	276,939	47,609	15,473
27	Pension plan contributions	27			
28	Other employee benefits	28 40,613	33,667	5,342	1,604
29	Payroll taxes	29 36,402	30,176	4,789	1,437
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 8,151	6,757	1,072	322
34	Telephone	34 5,745	4,762	756	227
35	Postage and shipping	35 5,589	4,633	735	221
36	Occupancy	36 30,543	25,319	4,018	1,206
37	Equipment rental and maintenance	37 826		826	
38	Printing and publications	38 2,749	1,963	786	
39	Travel	39 16,724	13,771	1,744	1,209
40	Conferences, conventions, and meetings	40 5,694	3,061	2,483	150
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42 4,251		4,251	
43	Other expenses not covered above (itemize).				
a	See Statement 3	43a 55,622	29,193	24,940	1,489
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	<b>Total functional expenses.</b> Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 622,314	492,686	105,596	24,032

**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 the instructions.)**

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.

What is the organization's primary exempt purpose?

▶ **See Statement 4**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

<p>a <b>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</b></p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p><b>241,416</b></p>
<p>b <b>PROJECT EQUAL ACCESS - Ensuring equal justice for all by improving access to the legal system for low and moderate income Nebraskans.</b></p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p><b>147,806</b></p>
<p>c <b>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</b></p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p><b>103,464</b></p>
<p>d</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p><b>f Total of Program Service Expenses (should equal line 44, column (B), Program services)</b></p>	<p><b>492,686</b></p>

**Part IV Balance Sheets** (See 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
<b>Assets</b>	45 Cash-non-interest-bearing	24,253	45	99,636
	46 Savings and temporary cash investments	57,871	46	122,579
	47a Accounts receivable			
	b Less: allowance for doubtful accounts		47c	
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable	62,500	49	65,000
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments-securities <b>See Statement 5</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	138,034	54	86,869
	55a Investments-land, buildings, and equipment basis			
	b Less: accumulated depreciation (attach schedule)		55c	
56 Investments-other (attach schedule)		56		
57a Land, buildings, and equipment: basis	26,343			
b Less: accumulated depreciation (attach schedule) <b>See Statement 6</b>	14,305	57c	12,038	
58 Other assets (describe )		58		
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58.	295,321	59	386,122	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	3,451	60	1,654
	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 <b>See Statement 7</b> )	7,999	65	9,248
66 <b>Total liabilities.</b> Add lines 60 through 65	11,450	66	10,902	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	111,217	67	179,319
	68 Temporarily restricted	62,500	68	65,000
	69 Permanently restricted	110,154	69	130,901
	<b>Organizations that do not follow SFAS 117, check here</b> <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 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	283,871	73	375,220	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73.	295,321	74	386,122	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	738,634
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12			
<b>1</b>	Net unrealized gains on investments	<b>b1</b>		
<b>2</b>	Donated services and use of facilities	<b>b2</b>		
<b>3</b>	Recoveries of prior year grants	<b>b3</b>		
<b>4</b>	Other (specify)	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	738,634
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b>	Other (specify):	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	738,634

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	622,314
<b>b</b>	Amounts included on line <b>a</b> but not Part I, line 17:			
<b>1</b>	Donated services and use of facilities	<b>b1</b>		
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>		
<b>4</b>	Other (specify)	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	622,314
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b>	Other (specify):	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>		<b>e</b>	622,314

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
D. MILO MUMGAARD LINCOLN NE SEE ATTACHED LIST	EX. DIRECTOR 40	69,384	10,390	0
		0	0	0



**Part VI Other Information (continued)**

		Yes	No
<b>82a</b> 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		X
<b>b</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		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	83b	
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b	
<b>85</b> 501(c)(4), (5), or (6) organizations. <b>a</b> Were substantially all dues nondeductible by members?	N/A	85a	
<b>b</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	85b	
<b>c</b> Dues, assessments, and similar amounts from members	85c		
<b>d</b> Section 162(e) lobbying and political expenditures	85d		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g	
<b>h</b> 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?	N/A	85h	
<b>86</b> 501(c)(7) orgs. Enter: <b>a</b> Initiation fees and capital contributions included on line 12	86a		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities	86b		
<b>87</b> 501(c)(12) orgs. Enter: <b>a</b> Gross income from members or shareholders	87a		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		
<b>88</b> 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
<b>89a</b> 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>b</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
<b>c</b> Enter: Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958 <input type="checkbox"/> 0			
<b>d</b> Enter. Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> 0			
<b>90a</b> List the states with which a copy of this return is filed <input type="checkbox"/> None			
<b>b</b> Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b		13
<b>91a</b> The books are in care of <input type="checkbox"/> <b>ANDREA COLLINS</b> <b>941 O ST, STE 105</b> Located at <input type="checkbox"/> <b>LINCOLN, NE</b>		Telephone no <input type="checkbox"/> <b>402-438-8853</b>	
		ZIP + 4 <input type="checkbox"/> <b>68508</b>	
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	Yes	No
If "Yes," enter the name of the foreign country <input type="checkbox"/>			X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
At any time during the calendar year, did the organization maintain an office outside of the United States?	91c		X
<b>c</b> If "Yes," enter the name of the foreign country <input type="checkbox"/>			
<b>92</b> 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 <input type="checkbox"/> 92 <input type="checkbox"/>			

**Part VII Analysis of Income-Producing Activities (See 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	
<b>Note:</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue:					
a <b>FELLOWSHIP</b>					7,870
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	1,082	
96 Dividends and interest from securities			14	7,393	
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			18	52,345	
101 Net income or (loss) from special events					-5,448
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b <b>CONTRACT REVENUE</b>					6,920
c <b>MISCELLANEOUS</b>			1	875	
d					
e					
104 Subtotal (add columns (B), (D), and (E))			0	61,695	9,342
105 Total (add line 104, columns (B), (D), and (E))					71,037

**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 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).
93a	<b>HIRING SPECIFIC PERSONS TO DO SPECIFIC JOBS TO FURTHER THE NEBRASKA APPLESEEDS MISSION</b>
103b	<b>INCOME FOR CONTRACT WORKERS TO FURTHER NEBRASKA APPLESEEDS MISSION</b>

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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 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.

**Please Sign Here**

Signature of officer: *[Signature]* Date: 5/3/06

Type or print name and title: P. Milo Munggaard, Executive Director

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**Paid Preparer's Use Only**

Preparer's signature: *[Signature]* Date: 4/01/06 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **GRAFTON & ASSOCIATES, P.C.**  
5935 S. 56TH ST., SUITE A  
LINCOLN, NE 68516

Preparer's SSN or PTIN (See Gen Instr W): P00282660  
EIN: 47-0760951  
Phone no: 402-486-3600

**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 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2005**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information-(See separate instructions.)**

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

Name of the organization

**NEBRASKA APPLESEED CENTER FOR LAW**

Employer identification number

**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) Comp	(d) Contrib to empl ben plans & deferred comp	(e) Expense account & other allowances
NONE				

Total number of other employees paid over \$50,000 ▶

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. 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 ▶

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶

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

	Yes	No
<b>1</b> 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 ► \$ <u>200</u> (Must equal amounts 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	1	X
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
<b>b</b> Do you have a section 403(b) annuity plan for your employees?	3b	X
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

**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). Check the box that describes the type of supporting organization ►  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See page 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	271,341	578,601	250,026	457,062	1,557,030
16 Membership fees received					0
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	2,045	22,667	32,500	10,833	68,045
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	7,628	6,034	5,845	3,410	22,917
19 Net income from unrelated business activities not included in line 18			3,662	-303	3,359
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. <b>Stmt 8</b>	28,670	33,023	16,388	3,324	81,405
23 Total of lines 15 through 22	309,684	640,325	308,421	474,326	1,732,756
24 Line 23 minus line 17	307,639	617,658	275,921	463,493	1,664,711
25 Enter 1% of line 23	3,097	6,403	3,084	4,743	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	0
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 2001 through 2004 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: (2004) 0 (2003) 0 (2002) 0 (2001) 0		
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 the amount on line 25 for the year or of (1) (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, 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. (2004) 0 (2003) 16,264 (2002) 27,500 (2001) 5,833		
c Add: Amounts from column (e) for lines: 15 1,557,030 16 _____ 17 68,045 20 _____ 21 _____	27c	1,625,075
d Add: Line 27a total _____ and line 27b total _____	27d	49,597
e Public support (line 27c total minus line 27d total)	27e	1,575,478
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27f	1,732,756
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	90.9232%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	1.3226%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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?	32d		
	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?	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?	33h		
	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?	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		







**Federal Statements****Special Events Direct Expenses**

<u>Description</u>	<u>Amount</u>
Column A	\$
GOOD APPLE DINNER EVENT EXPENSES	<u>20,293</u>
SubTotal	<u>20,293</u>
Total	<u><u>20,293</u></u>

Direct expenses other than fundraising expenses  
reported on Form 990, page 1, line 9b.

**Federal Statements**

**Statement 1 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Securities**

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/-Loss
SALE OF SECURITIES	Purchase		Various	Various	\$ 58,332	\$ 5,987	\$	\$ 52,345
Total					\$ 58,332	\$ 5,987	0	\$ 52,345

**Federal Statements**

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

<u>Description</u>	<u>Amount</u>
UNREALIZED LOSS ON INVESTMENTS	\$ <u>-24,971</u>
Total	\$ <u><u>-24,971</u></u>

**Tax Asset Detail .01/05 - 12/31/05**

NE Appleseed Form 990, Page 2, Part 2, Line 42  
 EIN 47-0798343

Asset	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Sec 168(k) Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
1	Compac Monitor	6/14/99	243.79	0.00	0.00	243.79	0.00	243.79	0.00	S/L	5.0
2	Toshiba Laptop	8/31/99	1,278.00	0.00	0.00	1,278.00	0.00	1,278.00	0.00	S/L	5.0
3	Aptiva & Scanner	1/06/99	1,240.68	0.00	0.00	1,240.68	0.00	1,240.68	0.00	S/L	5.0
4	Laptop Dell Computer	1/25/01	1,678.45	0.00	0.00	1,342.76	335.69	1,678.45	0.00	S/L	5.0
5	Desk Chairs	8/07/01	234.26	0.00	0.00	114.35	33.47	147.82	86.44	S/L	7.0
6	Desk chairs & pads	8/13/01	203.90	0.00	0.00	99.53	29.13	128.66	75.24	S/L	7.0
7	Dell Computer	9/24/01	956.37	0.00	0.00	637.57	191.27	828.84	127.53	S/L	5.0
8	Dell Server	12/14/01	903.13	0.00	0.00	536.94	180.63	737.57	165.56	S/L	5.0
9	Dell Computer	12/14/01	993.66	0.00	0.00	612.75	198.73	811.48	182.18	S/L	5.0
10	Dell Dimension 4300	2/23/02	1,029.86	0.00	0.00	583.58	205.97	789.55	240.31	S/L	5.0
11	Desk & Chair	4/08/02	368.45	0.00	0.00	144.76	52.64	197.40	171.05	S/L	7.0
12	Milo's Laptop	5/23/02	2,019.26	0.00	0.00	1,043.28	403.85	1,447.13	572.13	S/L	5.0
13	Laptop	1/07/03	1,099.98	0.00	0.00	440.00	220.00	660.00	439.98	S/L	5.0
14	Hard Drive Backup	1/21/03	256.80	0.00	0.00	98.44	51.36	149.80	107.00	S/L	5.0
15	3 Line Phone	2/10/03	171.18	0.00	0.00	46.87	24.45	71.32	99.86	S/L	7.0
16	CPU	5/22/03	1,067.88	0.00	0.00	338.17	213.58	551.75	516.13	S/L	5.0
17	Telephone System	2/06/04	2,075.80	0.00	0.00	380.56	415.16	795.72	1,280.08	S/L	5.0
18	Laptop	3/01/04	1,066.78	0.00	0.00	177.80	213.36	391.16	675.62	S/L	5.0
19	Laptop	4/29/04	1,141.70	0.00	0.00	152.23	228.34	380.57	761.13	S/L	5.0
20	Laptop	4/29/04	1,141.70	0.00	0.00	152.23	228.34	380.57	761.13	S/L	5.0
21	Laptop	4/29/04	1,141.70	0.00	0.00	152.23	228.34	380.57	761.13	S/L	5.0
22	Telephones	9/03/04	248.00	0.00	0.00	11.81	35.43	47.24	200.76	S/L	7.0
23	Modular Furniture	4/19/04	2,155.74	0.00	0.00	205.31	307.96	513.27	1,642.47	S/L	7.0
24	HP 1320 Printer	2/15/05	399.98	0.00c	0.00	0.00	73.33	73.33	326.65	S/L	5.0
25	Laptop	3/04/05	960.86	0.00c	0.00	0.00	160.14	160.14	800.72	S/L	5.0
26	LCD Projector	4/19/05	1,283.17	0.00c	0.00	0.00	171.09	171.09	1,112.08	S/L	5.0
27	Laptop	9/16/05	982.23	0.00c	0.00	0.00	49.11	49.11	933.12	S/L	5.0
<b>Grand Total</b>			<b>26,343.31</b>	<b>0.00c</b>	<b>0.00</b>	<b>10,053.64</b>	<b>4,251.37</b>	<b>14,305.01</b>	<b>12,038.30</b>		

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

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
GOOD APPLE DINNER EVENT EXPENSES	206			206
<b>Expenses</b>				
BANK SERVICE CHARGE	585		585	
MEDIA & COMMUNICATION	3,738	3,738		
CONTRACT LABOR	15,363	14,563	720	80
PROFESSIONAL FEES	11,003		11,003	
LITIGATION	956	956		
MEALS & ENTERTAINMENT	1,329	98	1,158	73
EDUCATION	2,400	2,400		
DUES & SUBSCRIPTIONS	7,440	6,167	979	294
EQUIPMENT	42		42	
INSURANCE	7,459		7,459	
INTERNET	1,234	1,023	162	49
INVESTMENT EXP	792		792	
PAYROLL TAX PENALTIES	513		513	
LOBBYING	200	200		
MISCELLANEOUS	2,362	48	1,527	787
<b>Total</b>	<u>\$ 55,622</u>	<u>\$ 29,193</u>	<u>\$ 24,940</u>	<u>\$ 1,489</u>

**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.

**Federal Statements****Statement 5 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
Corporate Stock	121,598	69,677	Market
Corporate Bonds	16,436	17,192	Market
	<u>138,034</u>	<u>86,869</u>	

**Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
Equipment	\$ 22,717	\$ 10,054	\$ 26,343	\$ 14,305
Total	<u>\$ 22,717</u>	<u>\$ 10,054</u>	<u>\$ 26,343</u>	<u>\$ 14,305</u>

**Statement 7 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Payroll liabilities	\$ 7,999	\$ 9,248
Total	<u>\$ 7,999</u>	<u>\$ 9,248</u>

Nebraska Appleseed  
Board of Directors 12/31/05

	<u>Title</u>	<u>Address</u>
Allen Overcash	President	941 O St, Ste 105, Lincoln, NE 68508
Herb Friedman	Vice President	941 O St, Ste 105, Lincoln, NE 68508
Matt Johnson	Treasurer	941 O St, Ste 105, Lincoln, NE 68508
Lourdes Gouveia	Secretary	941 O St, Ste 105, Lincoln, NE 68508
Clark Bellin		941 O St, Ste 105, Lincoln, NE 68508
Fritz Cassman		941 O St, Ste 105, Lincoln, NE 68508
Terry Ferguson		941 O St, Ste 105, Lincoln, NE 68508
Forrest Krutter		941 O St, Ste 105, Lincoln, NE 68508
Sam Mehr M.D.		941 O St, Ste 105, Lincoln, NE 68508
Herb Schimek		941 O St, Ste 105, Lincoln, NE 68508
Elaine Spire		941 O St, Ste 105, Lincoln, NE 68508
Cassia Spohn		941 O St, Ste 105, Lincoln, NE 68508
Bob Wolfson		941 O St, Ste 105, Lincoln, NE 68508

**Federal Statements****Statement 8 - Schedule A, Part IV-A, Line 22 - Other Income**

<u>Description</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
CONTRACT INCOME	\$ 10,022	\$ 10,000	\$ 1,250	\$ 3,324
UNREALIZED GAIN OR LOSS	18,648			
OTHER		23,023	15,138	
Total	<u>\$ 28,670</u>	<u>\$ 33,023</u>	<u>\$ 16,388</u>	<u>\$ 3,324</u>

**Federal Statements****Statement 9 - Schedule A, Part IV-A, Line 22 - Other Income**

<u>Description</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
CONTRACT INCOME	\$ 10,022	\$ 10,000	\$ 1,250	\$ 3,324
UNREALIZED GAIN OR LOSS	18,648			
OTHER		23,023	15,138	
Total	<u>\$ 28,670</u>	<u>\$ 33,023</u>	<u>\$ 16,388</u>	<u>\$ 3,324</u>