

Financial Statements and
Independent Accountant's Compilation Report

ACLU Nebraska Union, Inc.

November 30, 2020 and 2019

Independent Accountant's Compilation Report

Board of Directors
ACLU Nebraska Union, Inc.
Lincoln, Nebraska

Management is responsible for the accompanying financial statements of ACLU Nebraska Union, which comprise the statements of financial position—modified cash basis as of November 30, 2020 and 2019, and the related statements of activities—modified cash basis for the month and eight months then ended, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's statements of financial position – modified cash basis and statements of activities – modified cash basis. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplemental schedule - statement of activities-actual vs budget – modified cash basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information, except the budget information, was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information. The budget information presented is of a nonaccounting nature and has not been subjected to our compilation.

Lincoln, Nebraska
January 4, 2021

ACLU Nebraska
Statement of Financial Position - Modified Cash Basis
As of

	November 30, 2020	November 30, 2019
ASSETS		
Current Assets		
Bank Accounts		
1045 Pinnacle Bank - Operating	\$ 167,828.56	\$ 146,132.14
1100 DA Davidson - BIDP	50,000.70	-
Total Bank Accounts	217,829.26	146,132.14
Other Current Assets		
1250 Due from ACLU National	11,132.04	34,531.04
TOTAL ASSETS	\$ 228,961.30	\$ 180,663.18
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2040 Due to ACLU NE Foundation	\$ 140.00	\$ 170.00
2200 Accrued Pension	-	539.25
Total Liabilities	140.00	709.25
Equity		
3000 W/O Donor Restrictions	203,431.21	195,199.84
Net Increase (Decrease)	25,390.09	(15,245.91)
Total Equity	228,821.30	179,953.93
TOTAL LIABILITIES AND EQUITY	\$ 228,961.30	\$ 180,663.18

ACLU Nebraska
Statements of Activities - Modified Cash Basis
For the Month and Eight Months Ended

	November 30, 2020	Apr - Nov, 2020	November 30, 2020	Apr - Nov, 2019
Income				
4000 GMI Subsidy	\$ -	\$ 124,584.00	\$ 3,750.00	\$ 30,000.04
4005 Memberships	515.00	4,535.00	485.00	2,135.00
4015 Unrestricted Revenue Share	-	11,494.00	-	30,401.00
4025 Contributions (< \$10,000)	-	-	-	841.79
Total Income	515.00	140,613.00	4,235.00	63,377.83
Expenses				
Board Expenses				
5210 Board - Conferences	-	-	(4,542.84)	1,402.85
5211 Board Meetings	-	-	-	2,449.90
5213 Elections - Printing	-	-	-	1,953.75
5214 Elections - Postage	-	1,183.98	-	1,299.27
Total Board Expenses	-	1,183.98	(4,542.84)	7,105.77
Operation Expenses				
5005 Office Rent - Lincoln	-	1,241.44	-	1,172.36
5020 Office Supplies	-	272.61	-	160.73
5030 Equipment Purchases	-	502.58	-	773.87
5035 Insurance	-	424.47	-	413.86
5040 Postage	-	72.39	-	105.39
5050 Employment Advertising	-	106.26	-	70.12
5055 Bank & Investment Fees	-	104.55	-	43.31
5064 Maintenance & Office Services	-	421.75	-	558.75
5073 Staff and Volunteer Recognition	-	122.02	-	163.54
5205 Office Copying/Printing	-	145.63	-	157.17
5291 Moving Expenses	-	-	-	17.48
Total Operation Expenses	-	3,413.70	-	3,636.58
Personnel Expenses				
5110 Staff Salaries	-	6,355.88	-	5,151.89
5121 Payroll Taxes	-	480.77	-	396.58
5122 Pension	-	-	-	2,157.00
5123 Health Insurance	-	833.89	-	945.83
5124 401K Expense	-	290.68	-	203.88
5271 Professional Development	-	108.50	-	421.08
Total Personnel Expenses	-	8,069.72	-	9,276.26
Professional Expenses				
5010 Auditing Services	-	200.00	-	300.00
5015 Bookkeeping Services	-	204.50	-	151.81
5045 Computer Services	70.00	1,218.97	70.00	807.33
5072 Legal Services	-	2,405.60	-	491.75
Total Professional Expenses	70.00	4,029.07	70.00	1,750.89
Program Expenses				
5200 Program Expenses	-	73,500.00	55,362.50	56,668.75
5236 Lobbying Expenses	-	25,000.00	-	-
5280 Mileage	-	27.14	-	185.49
Total Program Expenses	-	98,527.14	55,362.50	56,854.24
Total Expenses	70.00	115,223.61	50,889.66	78,623.74
Net Operating Income	445.00	25,389.39	(46,654.66)	(15,245.91)
Other Income				
Interest Earned	0.25	0.70	-	-
Net Increase (Decrease)	\$ 445.25	\$ 25,390.09	\$ (46,654.66)	\$ (15,245.91)

ACLU Nebraska
Supp Sch - Statement of Activities-Actual vs Budget - Modified Cash Basis
For the Eight Months Ended November 30, 2020

	Apr - Nov, 2020	Budget	\$ Difference	% of Budget
Income				
4000 GMI Subsidy	\$ 124,584.00	\$ 150,000.00	\$ (25,416.00)	83.06%
4005 Memberships	4,535.00	3,000.00	1,535.00	151.17%
4015 Unrestricted Revenue Share	11,494.00	10,000.00	1,494.00	114.94%
4033 Grants Received	-	-	-	
Total Income	140,613.00	163,000.00	(22,387.00)	86.27%
Expenses				
Board Expenses				
5210 Board - Conferences	-	3,500.00	(3,500.00)	0.00%
5211 Board Meetings	-	3,500.00	(3,500.00)	0.00%
5213 Elections - Printing	-	3,250.00	(3,250.00)	0.00%
5214 Elections - Postage	1,183.98	-	1,183.98	
Total Board Expenses	1,183.98	10,250.00	(9,066.02)	11.55%
Operation Expenses				
5005 Office Rent - Lincoln	1,241.44	2,485.00	(1,243.56)	49.96%
5020 Office Supplies	272.61	300.00	(27.39)	90.87%
5030 Equipment Purchases	502.58	300.00	202.58	167.53%
5035 Insurance	424.47	1,013.00	(588.53)	41.90%
5040 Postage	72.39	205.00	(132.61)	35.31%
5050 Employment Advertising	106.26	-	106.26	
5055 Bank & Investment Fees	104.55	110.00	(5.45)	95.05%
5064 Maintenance & Office Services	421.75	1,320.00	(898.25)	31.95%
5073 Staff and Volunteer Recognition	122.02	275.00	(152.98)	44.37%
5205 Office Copying/Printing	145.63	350.00	(204.37)	41.61%
5220 Dues & Subscriptions	-	1,000.00	(1,000.00)	0.00%
Total Operation Expenses	3,413.70	7,358.00	(3,944.30)	46.39%
Personnel Expenses				
5110 Staff Salaries	6,355.88	40,060.00	(33,704.12)	15.87%
5121 Payroll Taxes	480.77	3,065.00	(2,584.23)	15.69%
5122 Pension	-	1,078.00	(1,078.00)	0.00%
5123 Health Insurance	833.89	5,540.00	(4,706.11)	15.05%
5124 401K Expense	290.68	1,846.00	(1,555.32)	15.75%
5271 Professional Development	108.50	-	108.50	
Total Personnel Expenses	8,069.72	51,589.00	(43,519.28)	15.64%
Professional Expenses				
5010 Auditing Services	200.00	445.00	(245.00)	44.94%
5015 Bookkeeping Services	204.50	515.00	(310.50)	39.71%
5045 Computer Services	1,218.97	660.00	558.97	184.69%
5072 Legal Services	2,405.60	-	2,405.60	
5080 Corporate Counsel	-	750.00	(750.00)	0.00%
Total Professional Expenses	4,029.07	2,370.00	1,659.07	170.00%
Program Expenses				
5200 Program Expenses	73,500.00	500.00	73,000.00	14700.00%
5236 Lobbying Expenses	25,000.00	87,000.00	(62,000.00)	28.74%
5280 Mileage	27.14	350.00	(322.86)	7.75%
Total Program Expenses	98,527.14	87,850.00	10,677.14	112.15%
Total Expenses	115,223.61	159,417.00	(44,193.39)	72.28%
Net Operating Income	25,389.39	3,583.00	21,806.39	708.61%
Other Income				
Interest Earned	0.70	-	0.70	
Net Increase (Decrease)	\$ 25,390.09	\$ 3,583.00	\$ 21,807.09	708.63%