

DEVELOPMENT AND FINANCIAL REPORT

Substantial financial resources are essential to pursue the wide-ranging legal and educational activities of the ACLU of Northern California. The ACLU receives no government funding and never charges its clients for legal representation. Its existence depends entirely upon private donations, foundation grants, court-awarded legal fees from successful cases, bequests, and membership dues from individuals who are dedicated to preserving the fundamental liberties written in the Constitution and its Bill of Rights.

The ACLU and the ACLU Foundation are separately incorporated nonprofit organizations operating in Northern California. The ACLU Foundation conducts litigation and public education programs in support of civil liberties. The Foundation is a 501(c)3 tax-deductible organization, and contributions to it are deductible to the extent allowed by law. The ACLU conducts membership outreach and organizing, legislative advocacy, and lobbying. It is supported primarily by membership dues. It is a 501(c)4 organization, which is tax-exempt, but donations to it are not tax-deductible.

The majority of funding for the ACLU and ACLU Foundation comes from individuals like you.

One of the remarkable aspects of the ACLU is the way that we raise financial support—through the energetic and dedicated work of committed Board members and dozens of volunteers who contact ACLU members and supporters. They are the engine that drives and makes possible all that the ACLU is able to accomplish.

The Development Committee of the Board of Directors oversees all aspects of ACLU fundraising efforts. The work of the Development Committee is supported by the development department staff: Director of Development Cheri Bryant, with Danielle Deutsch, Shana Heller, Sandy Holmes, Denise Mock, Robert Nakatani, Erin Scott, Cori Stell, Jeff Vessels, Michael Woolsey, and Stan Yogi.

Fundraising Campaigns and Volunteers

Individual contributions to the ACLU Foundation provide the resources necessary for a vigorous defense of liberty and justice. Founded in the firm belief that one-on-one conversations are the most efficient and friendly ways to raise funds, our fundraising activities allow us to maintain strong ties with our members and remain informed about their civil liberties concerns.

Sharing

All gifts and membership dues are shared between the national ACLU and the ACLU of Northern California. A portion of the national ACLU's share is allocated to help smaller affiliate offices around the country that otherwise would be unable to address the serious civil liberties needs in their states.

Ways of Giving

You can help support the work of the ACLU or ACLU Foundation in any of these ways:

Cash or credit cards

The organization is pleased to accept your donation, or your monthly, quarterly or annual pledge via cash, check, or credit card (Visa or Mastercard) at any time. Gifts may be made via mail or online at www.aclunc.org.

United Way Donor Option Gifts

You may choose to designate the ACLU Foundation through your workplace giving campaign.

Gifts of Stock or Securities

Making a gift of appreciated stock, securities, or mutual fund shares can be very advantageous from a tax point of view. Call the Development Department for information about the easiest ways to transfer stock ownership.

Insurance and Retirement Accounts

You may designate the ACLU or ACLU Foundation as beneficiary of your life insurance policy, IRA plan or pension.

Direct IRA Transfer

If you are at least 70 1/2 years old, you can transfer up to \$100,000 directly to the ACLU Foundation from your IRA. You would not be taxed for the transfer, and your contribution would satisfy your Required Minimum Distribution. This is a limited opportunity. You have until December 31, 2007 to transfer IRA assets directly to the ACLU Foundation.

Bequests

In your will or revocable living trust, you may designate the ACLU or ACLU Foundation as beneficiary of part or all of your estate. For estate planning information, contact our Director of Planned Giving, Stan Yogi.

Gift Annuities

You may use cash or securities to make a gift to the ACLU Foundation and receive fixed annual payments (a portion of which can be tax-exempt) for life and a substantial tax deduction.

Charitable Trusts

You can establish a charitable trust which benefits the ACLU Foundation while providing tax advantages and a variety of financial planning options for you and your family.

Liberty Fund Pooled Income gifts

You can invest a gift of \$5,000 or more in cash or securities in the ACLU Foundation's pooled income fund, producing annual income payments for you as well as a future gift for our civil liberties work. If you contribute long-term appreciated securities you will avoid all capital gains taxes.

For more information on ways to support the ACLU, contact Director of Development Cheri Bryant (415) 621-2493.

ACLU FOUNDATION OF NORTHERN CALIFORNIA OPERATING INCOME AND EXPENSES 2005-06

Support and Revenue

Individual Contributions	\$ 12,646,268
Restricted Foundation Grants	\$ 493,000
Bequest Contributions	\$ 941,319
Court Awarded Attorney Fees	\$ 1,080,107
In-Kind Legal Contributions	\$ 748,988
Other Income	\$ 6,834
Investment Income/(Loss)	\$ 591,656
Restricted to Capital Campaign	(\$ 4,525,198)
Transfer to Reserves	(\$ 161,425)
National ACLU share*	(\$ 6,371,886)
Total	\$ 5,449,663

*Indicates sharing with National ACLU of contributions and bequests.

Expenses

Program Services	\$ 3,643,193
Fundraising	\$ 1,036,744
Management and General	\$ 769,726
Total	\$ 5,449,663

ACLU OF NORTHERN CALIFORNIA OPERATING INCOME AND EXPENSES 2005-06

Support and Revenue

Membership dues	\$ 1,752,257
Public Contributions	\$ 679,162
Bequests	\$ 224,470
Reimbursement for Legis. Ofc	\$ 198,299
Investment Income and Other	\$ 23,397
Grant from ACLU Foundation	\$ 264,408
National ACLU share*	(\$ 1,297,256)
Transfer to Reserves	(\$ 380,013)
Total	\$ 1,464,724

*Indicates sharing with National ACLU of contributions and dues.

Expenses

Program Services	\$ 1,207,904
Fundraising	\$ 50,413
Management and General	\$ 206,407
Total	\$ 1,464,724

Source: Audited Financial Statements for the year ending March 31, 2006, by Harrington Group. Complete copies available at www.aclunc.org or by writing: ACLU, 39 Drumm Street, San Francisco, CA 94111.