

Nebraska State Bar Foundation
Statements of Financial Position
December 31, 2021 and 2020

	2021	2020
Assets		
Current Assets		
Cash and cash equivalents	\$ 174,674	\$ 222,260
Unconditional promises to give	62,700	61,100
Accounts receivable	23,395	20,558
Income tax receivable	-	1,659
Prepaid expenses	3,059	5,743
Total current assets	<u>\$ 263,828</u>	<u>\$ 311,320</u>
Other Assets		
Cash and cash equivalents - board designated	\$ 183,876	\$ 125,105
Cash and cash equivalents - restricted	168,913	104,646
Unconditional promises to give, net of allowance for uncollectible promises of \$8,230 and \$9,400 in 2021 and 2020, respectively	143,380	147,450
Investments	6,554,186	5,902,116
Collections	79,338	79,338
Total other assets	<u>\$ 7,129,693</u>	<u>\$ 6,358,655</u>
Deferred Leasing Expense	30,401	34,982
Property and Equipment, at Cost, Net	<u>838,446</u>	<u>870,479</u>
Total assets	<u><u>\$ 8,262,368</u></u>	<u><u>\$ 7,575,436</u></u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$ 87,143	\$ 79,863
Income tax payable	106	-
Current maturities of long-term debt	20,070	19,323
Total current liabilities	<u>\$ 107,319</u>	<u>\$ 99,186</u>
Long-term Debt	<u>112,527</u>	<u>132,677</u>
Net Assets		
Without donor restrictions	\$ 3,106,897	\$ 2,912,944
With donor restrictions	4,935,625	4,430,629
Total net assets	<u>\$ 8,042,522</u>	<u>\$ 7,343,573</u>
Total liabilities and net assets	<u><u>\$ 8,262,368</u></u>	<u><u>\$ 7,575,436</u></u>

See Independent Auditor's report and accompanying notes to financial statements