

**Nebraska State Bar Foundation
Statements of Financial Position
December 31, 2015 and 2014**

	2015	2014
Assets		
Current Assets		
Cash and cash equivalents	\$ 147,187	\$ 162,151
Certificates of deposit	-	25,810
Unconditional promises to give	75,785	77,370
Accounts receivable	29,989	31,088
Income tax receivable	693	982
Prepaid expenses	7,470	8,706
Total current assets	\$ 261,124	\$ 306,107
Other Assets		
Cash and cash equivalents - board designated	\$ 58,046	\$ 79,738
Cash and cash equivalents - restricted	80,045	85,038
Certificates of deposit - board designated	-	10,000
Certificates of deposit - restricted	45,262	59,967
Unconditional promises to give, net of allowance for uncollectible promises of \$7,100 in 2015 and \$7,100 in 2014	134,835	127,255
Investments	3,854,536	3,918,995
Collections	79,338	79,338
Total other assets	\$ 4,252,062	\$ 4,360,331
Deferred Leasing Expense	11,427	14,284
Property and Equipment, at Cost, Net	1,109,585	1,141,817
Total assets	\$ 5,634,198	\$ 5,822,539
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$ 99,652	\$ 84,661
Current maturities of long-term debt	20,247	19,505
Total current liabilities	\$ 119,899	\$ 104,166
Long-term Debt	100,799	120,977
Net Assets		
Unrestricted	\$ 1,139,723	\$ 1,211,626
Unrestricted - board designated	814,483	810,862
Temporarily restricted	2,353,883	2,469,497
Permanently restricted	1,105,411	1,105,411
Total net assets	\$ 5,413,500	\$ 5,597,396
Total liabilities and net assets	\$ 5,634,198	\$ 5,822,539

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