

Nebraska State Bar Foundation
Statements of Financial Position
December 31, 2023 and 2022

	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	\$ 91,916	\$ 95,533
Unconditional promises to give	60,000	64,425
Accounts receivable	28,703	23,351
Prepaid expenses	2,484	2,348
Total current assets	\$ 183,103	\$ 185,657
Other Assets		
Cash and cash equivalents - board designated	\$ 74,420	\$ 191,533
Cash and cash equivalents - restricted	130,251	125,968
Unconditional promises to give, net of allowance for uncollectible promises of \$10,235 and \$8,160 in 2023 and 2022, respectively	136,910	136,585
Investments	6,078,104	5,467,131
Collections	79,338	79,338
Total other assets	\$ 6,499,023	\$ 6,000,555
Deferred Leasing Expense	33,486	25,820
Property and Equipment, at Cost, Net	842,304	925,769
Total assets	\$ 7,557,916	\$ 7,137,801
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$ 85,531	\$ 85,853
Income tax payable	6,470	557
Current maturities of long-term debt	30,802	124,469
Total current liabilities	\$ 122,803	\$ 210,879
Long-term Debt	211,727	149,638
Net Assets		
Without donor restrictions	\$ 2,720,245	\$ 2,655,719
With donor restrictions	4,503,141	4,121,565
Total net assets	\$ 7,223,386	\$ 6,777,284
Total liabilities and net assets	\$ 7,557,916	\$ 7,137,801