

Northern New England Conference
Combined All Funds
Statement of Financial Position
Period Ending December, 2017 and 2016

		OPERATING	PLANT	ABC	OTHERS	TOTAL	TOTAL
ASSETS	Sch	FUNDS	FUND	FUND	FUNDS	12/2017	12/2016
Current Assets							
Cash and Cash Equivalents	N01	501,373.40	0.00	0.00	0.00	501,373.40	442,561.39
Investments	N02	664,911.62	0.00	0.00	0.00	664,911.62	296,437.57
Remittance Receivable	N03	1,036,098.46	0.00	0.00	0.00	1,036,098.46	1,094,186.41
Accounts Receivable	N04,N05	108,084.17	0.00	0.00	0.00	108,084.17	124,979.31
Notes/Loans Receivable - Current Portion	N06	116,730.13	0.00	0.00	0.00	116,730.13	217,560.81
Inventories	N07	14,208.70	0.00	0.00	0.00	14,208.70	13,914.18
Prepaid Expense and Other Current Assets	N08,N09	37,516.64	0.00	0.00	0.00	37,516.64	40,663.62
Inter-Fund Receivable (Short-Term)	N10	222,478.80	(0.12)	0.00	28,237.97	0.00	0.00
		2,701,401.92	(0.12)	0.00	28,237.97	2,478,923.12	2,230,303.29
Plant/Fixed Assets	N11	183,901.94	11,120,437.54	0.00	0.00	11,304,339.48	11,565,541.76
Other Assets							
Loans Term Accounts Receivable	N12	0.00	0.00	0.00	0.00	0.00	0.00
Notes/Loans Receivable (Long-Term)	N13	201,524.11	0.00	0.00	630,316.10	831,840.21	1,021,228.30
Cash and Investment – Non-Operating	N14	0.00	145,651.32	0.00	2,563,896.60	2,709,547.92	2,127,882.92
Other Assets	N15	0.00	0.00	0.00	132,338.56	132,338.56	110,464.98
Inter-Fund Loan Receivable, Long Term	N16	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Assets		201,524.11	145,651.32	0.00	3,326,551.26	3,673,726.69	3,259,576.20
Total Assets		3,086,827.97	11,266,088.74	0.00	3,354,789.23	17,456,989.29	17,055,421.25
LIABILITIES							
Current Liabilities							
Remittance Payable	N20	392,134.34	0.00	0.00	0.00	392,134.34	452,618.18
Accounts Payable	N21,N22	208,732.60	0.00	0.00	0.00	208,732.60	194,836.18
Notes/Loans Payable - Current Portion	N23	52,500.00	0.00	0.00	0.00	52,500.00	52,500.00
Offering Funds and Agency Accounts	N24	69,100.02	0.00	0.00	0.00	69,100.02	69,968.43
Other Liabilities, Current	N25,N26	0.00	0.00	0.00	0.00	0.00	5,764.04
Inter-Fund Accounts Payable	N27	190,872.46	6,308.16	0.00	53,536.03	0.00	0.00
Total Current Liabilities		913,339.42	6,308.16	0.00	53,536.03	722,466.96	775,686.83
Other Liabilities							
Notes and Loans Payable Long Term	N28	571,007.40	270,532.18	0.00	0.00	841,539.58	916,393.81
Other Long-Term Liabilities	N29	122,696.00	14,225.22	0.00	359,461.20	496,382.42	532,065.35
Capital Lease Payable	N30	0.00	22,838.30	0.00	0.00	22,838.30	10,045.43
Inter-Fund Payable - Long Term	N31	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Liabilities		693,703.40	307,595.70	0.00	359,461.20	1,360,760.30	1,458,504.59
Total Liabilities		1,607,042.82	313,903.86	0.00	412,997.23	2,083,227.26	2,234,191.42
NET ASSETS							
Unrestricted: Unallocated		429,751.73	0.00	0.00	0.00	429,751.73	244,081.47
Unrestricted: Allocated Operating		744,636.23	(603,715.69)	0.00	0.00	140,920.54	365,081.69
Unrestricted: Allocated Capital		0.00	34,244.12	0.00	0.00	34,244.12	43,090.06
Unrestricted: Allocated Other Funds		91,779.36	603,715.69	0.00	392,556.90	1,088,051.95	466,439.02
Unrestricted: Allocated Endowment		0.00	0.00	0.00	752,953.83	752,953.83	675,174.78
Unrestricted: Allocated Investment in Plant		0.00	10,828,678.06	0.00	0.00	10,828,678.06	11,140,133.98
Total Unrestricted		1,266,167.32	10,862,922.18	0.00	1,145,510.73	13,274,600.23	12,934,001.00
Temporarily Restricted	N40	213,617.83	89,262.70	0.00	478,629.54	781,510.07	574,578.82
Permanently Restricted	N41	0.00	0.00	0.00	1,317,651.73	1,317,651.73	1,312,650.01
Total Net Assets		1,479,785.15	10,952,184.88	0.00	2,941,792.00	15,373,762.03	14,821,229.83
Total Liabilities & Net Assets		3,086,827.97	11,266,088.74	0.00	3,354,789.23	17,456,989.29	17,055,421.25

*Inter-fund borrowing is eliminated from the total columns. Notes to the financial statements are an integral part of this statement