

**PRESBYTERY OF NEVADA
COMPARATIVE BALANCE SHEETS
DECEMBER 31**

02/05/2018

Account #	Account Name	2016	2017
ASSETS			
CURRENT ASSETS			
1.100.101	NEVADA STATE BANK - GENERAL ACCT	\$ 42,347	\$ 14,696
1.100.102	NEVADA STATE BANK - MM	16,036	14,061
1.100.136	SYNOD - TRUSTEES 3009	128,660	71,477
1.100.137	SYNOD - TRUSTEES MDC 3784	38,885	0
1.100.138	SYNOD - TRUSTEES MDC 3853	80,855	82,301
1.100.139	SYNOD - TRUSTEES MDC 3920	110,956	112,966
1.100.141	SYNOD -3960 DISMSD CONGREGATIONS FUNDS	91,802	93,559
1.100.143	SYNOD - OPER incl w/Hillis will 4023	0	5,742
1.100.171	PREPAID EXPENSES	6,710	1,456
1.300.105	NEW COV PC FDN 937 - NCD CAP FUNDS	88,459	89,922
1.300.106	MARKET VALUE CHANGE - CAP FUNDS	15,792	28,377
1.400.105	SYNOD - STATED CLERK 3231	129,334	115,605
1.402.517	DEPOSIT - ZEPHYR POINT MEETING	2,880	0
Total Current Assets		\$ 752,716	\$ 630,161
RESTRICTED ASSETS			
1.137.102	SYNOD - HILLIS WILL ENDOW 4023	14,591	14,515
1.161.101	SYNOD - TRUSTEES II 3786	12,672	30,286
1.161.103	SYNOD - SPPC LOAN GUARANTEE 4169	15,133	15,287
1.240.101	SYNOD - NEW NCD RENO FUND 3785	28,428	28,938
1.310.101	NEW COV PC FDN 517 - NV NCD/RDV FND	43,793	44,525
1.310.102	MARKET VALUE CHANGE - NV NCD/RDV FUND	8,222	14,499
1.320.101	NEW COV PC FDN 351 - LV NCD FUND	4,681	4,759
1.320.102	MARKET VALUE CHANGE - LV NCD FUND	887	1,559
Total Restricted Assets		\$ 128,407	\$ 154,367
FIXED ASSETS			
1.500.223	TRAILER - WELLS	22,500	22,500
1.500.301	OFFICE EQUIPMENT	1,715	1,715
Total FIXED ASSETS		\$ 24,215	\$ 24,215
TOTAL ASSETS		\$ 905,337	\$ 808,743
LIABILITIES and FUND BALANCES			
CURRENT LIABILITIES			
2.100.101	Accounts Payable/Vendors	\$ 209	\$ 818
2.210.111	PAYROLL TAX LIABILITIES	1,138	1,164
2.224.511	TAIWANESE AMER NCD GA GRANT	15,278	0
Total Current Liabiliteis		\$ 16,625	\$ 1,982
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Account #	Account Name	2016	2017
	FUND BALANCES		
	OPERATING FUNDS		
3.100.102	EQUIPPING MINISTRIES	\$ 505	\$ 4,005
3.100.111	MISSION OUTREACH Balance	6,530	9,421
3.100.121	COM TRAINING Balance	11,331	11,331
3.100.131	PEACEMAKING Balance	826	1,445
3.100.141	PROGRAM DEVELOPMENT Balance	4,775	4,775
3.100.161	OPERATING FUND ADMIN Balance	66,894	72,959
3.100.162	OPERATING FUND RESERVES Balance	491,247	393,270
	Total OPERATING FUND Balance	\$ 582,108	\$ 497,207
	RESTRICTED FUNDS		
3.125.101	INQUIRERS/CANDIDATES ASSISTANCE Balance	12,028	13,028
3.135.101	NEVADA YOUTH FUND Balance	1,911	0
3.137.101	CMHE, HILLIS WILL Balance	14,590	14,515
3.145.101	SMALL CHURCH ASSISTANCE FUND Balance	3,155	24,258
3.240.101	NEW NCD - RENO FUND Balance	28,428	28,938
3.310.101	NEVADA NCD/RDV FUND Balance	62,609	71,232
3.320.101	LV NCD FUND Balance	5,568	0
	Total RESTRICTED FUNDS Balance	\$ 128,289	\$ 151,971
	ADMINISTRATION FUND Balance		
3.400.102	GENERAL FUND - ADMIN Balance	144,220	115,814
3.400.112	CONTINGENCY FUND Balance	1,376	9,051
3.400.136	JUDICIAL FUND Balance	8,504	8,504
	Total ADMINISTRATION FUND Balance	\$ 154,101	\$ 133,369
3.500.101	FIXED ASSETS FUND Balance	\$ 24,215	\$ 24,215
	TOTAL FUND BALANCES	\$ 888,712	\$ 806,761
	TOTAL LIABILITIES and FUND BALANCES	\$ 905,337	\$ 808,743

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DECEMBER 31**

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Account # Account Name	2016	2017
PRESBYTERY OF NEVADA		
NOTES TO COMPARATIVE BALANCE SHEETS		
DECEMBER 31		
	2016	2017
PREPAID EXPENSES		
INSURANCE BOARD	\$ 468	\$ 469
THE HARTFORD - WORKERS COMP	887	987
PCUSA Office of GA (PER CAPITA)	0	4,913
OTHER		342
TOTAL PREPAID EXPENSES	\$ 1,355	\$ 6,710
Budgeted items for 2018 paid in December 2017 to meet due dates		
ACCOUNTS PAYABLE		
Bankcard - Office Expenses	\$ 818	\$ 112
Bankcard - Presbytery Pastor Expenses	0	65
Staff Travel	0	32
TOTAL ACCOUNTS PAYABLE	\$ 818	\$ 209
December costs paid in January		
THE PRESBYTERY OF NEVADA IS CONTINGENTLY LIABLE FOR THE FOLLOWING		
LOANS to MEMBER CHURCHES (in thousands)		
PRESBYTERIAN INVESTMENT & LOAN PROGRAM (PILP)	ORIGINAL LOAN	as of 12/31/17
LAS VEGAS, FIRST KOREAN PC	\$ 165.0	\$ 51.4
SYNOD OF THE PACIFIC		
HENDERSON, GREEN VALLEY PC	690.0	128.5
* LAS VEGAS, GRACE PC	3,250.0	3,250.0
SPARKS, RENO KOREAN PC	600.0	143.8
SPARKS, SPANISH SPRINGS PC (2 loans)	893.8	794.9
TOTAL LOANS	\$ 5,598.8	\$ 4,368.6
<i>* Interest payment due \$15,392</i>		
The estimated market values of the buildings and land exceeds the loan amount of each loan.		