

**Nevada Outdoor School**

**Financial Statements  
(Unaudited)**

**For the Year Ended September 30, 2022**

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
Nevada Outdoor School  
Winnemucca, Nevada

Management is responsible for the accompanying financial statements of Nevada Outdoor School (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities and functional expenses, for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows for the year ended September 30, 2022, required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

HintonBurdick, PLLC  
St George, Utah  
March 14, 2023

**Nevada Outdoor School**  
**Statement of Financial Position**  
**As of September 30, 2022**

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**ASSETS**

**Current assets**

Cash and cash equivalents	\$ 54,258
Accounts receivable	10,418
Prepaid expenses	422
Total current assets	<u>65,098</u>

**Equipment**

Equipment	84,815
Accumulated depreciation	<u>(74,246)</u>
Total equipment	<u>10,569</u>
<b>Total assets</b>	<u><u>75,667</u></u>

**LIABILITIES AND NET ASSETS**

**Current liabilities**

Accounts payable	532
Payroll liabilities	<u>16,226</u>
Total current liabilities	<u>16,758</u>
<b>Total liabilities</b>	<u>16,758</u>

**Net assets**

Without donor restriction	<u>58,909</u>
<b>Total net assets</b>	<u>58,909</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 75,667</u></u>

See accountants' compilation report

**Nevada Outdoor School**  
**Statement of Activities**  
**For the Year Ended September 30, 2022**

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	<b>Without Donor Restrictions</b>
<b>Revenues, gains, and other support</b>	
Grant revenues	\$ 442,602
Event income	29,787
Individual/business contributions	277,768
In-kind donations	2,592
Interest	11
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Total revenues, gains, and other support	752,760
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<b>Expenses and losses</b>	
Program services	645,331
Management and general	69,977
Fundraising	59,631
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Total expenses and losses	774,939
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<b>Change in net assets</b>	(22,179)
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<b>Net assets at beginning of year</b>	81,088
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<b>Net assets at end of year</b>	\$ 58,909
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See accountants' compilation report

**Nevada Outdoor School**  
**Statement of Functional Expenses**  
**For the Year Ended September 30, 2022**

<b>Expense Category</b>	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Accounting	\$ -	\$ 6,679	\$ -	\$ 6,679
Advertising and promotion	1,652	-	5,197	6,849
Background checks	908	-	-	908
Conferences/conventions/meetings	5,887	500	-	6,387
Depreciation	8,391	-	-	8,391
Employee benefits	28,411	960	240	29,611
Information technology	3,674	550	-	4,224
In-kind donation expense	2,592	-	-	2,592
Insurance	19,157	4,789	-	23,946
Interest	-	1,704	-	1,704
Occupancy	28,561	5,850	-	34,411
Office expenses	3,461	1,483	-	4,944
Payroll taxes	33,829	5,892	3,235	42,956
Program specific supplies	25,310	-	-	25,310
Salaries and wages	425,941	40,458	36,014	502,413
Student lodging and transportation	319	-	-	319
Travel	31,113	1,112	-	32,225
All other expenses	26,125	-	14,945	41,070
<b>Total</b>	<b>\$ 645,331</b>	<b>\$ 69,977</b>	<b>\$ 59,631</b>	<b>\$ 774,939</b>

See accountants' compilation report