

**Nevada Outdoor School**

**Financial Statements  
(Unaudited)**

**For the Year Ended September 30, 2025**

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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, 2025, 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, 2025, 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.



Squire & Company, PC  
St George, Utah  
April 21, 2026

**Nevada Outdoor School  
Statement of Financial Position  
As of September 30, 2025**

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**ASSETS**

**Current assets**

Cash and cash equivalents	\$ 182,425
Accounts receivable	1,155
Grants receivable	69,922
Prepaid expenses	422
Total current assets	<u>253,924</u>

**Equipment**

Equipment	117,485
Accumulated depreciation	<u>(69,277)</u>
Total equipment	<u>48,208</u>
<b>Total assets</b>	<b><u>\$ 302,132</u></b>

**LIABILITIES AND NET ASSETS**

**Current liabilities**

Credit cards payable	\$ 942
Payroll liabilities	<u>15,049</u>
Total current liabilities	<u>15,991</u>
<b>Total liabilities</b>	<b><u>15,991</u></b>

**Net assets**

Without donor restriction	<u>286,141</u>
<b>Total net assets</b>	<b><u>286,141</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 302,132</u></b>

See accountants' compilation report

**Nevada Outdoor School**  
**Statement of Activities**  
**For the Year Ended September 30, 2025**

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	<b>Without Donor Restrictions</b>
<b>Revenues, gains, and other support</b>	
Grant revenues	\$ 688,950
Event income	30,725
Individual/business contributions	249,150
Interest	925
Total revenues, gains, and other support	969,750
Total revenues, gains, and other support	969,750
<b>Expenses and losses</b>	
Program services	875,263
Management and general	77,053
Fundraising	46,432
Total expenses and losses	998,748
<b>Change in net assets</b>	(28,998)
<b>Net assets at beginning of year</b>	315,139
<b>Net assets at end of year</b>	\$ 286,141

See accountants' compilation report

**Nevada Outdoor School**  
**Statement of Functional Expenses**  
**For the Year Ended September 30, 2025**

<b>Expense Category</b>	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Accounting	\$ -	\$ 7,664	\$ -	\$ 7,664
Advertising and promotion	5,305	-	1,352	6,657
Background checks	640	-	-	640
Conferences/conventions/meetings	7,835	731	50	8,616
Depreciation	8,476	-	-	8,476
Employee benefits	23,369	960	336	24,665
Information technology	2,510	252	-	2,762
Insurance	24,052	6,173	640	30,865
Interest	196	-	-	196
Occupancy	48,434	12,109	-	60,543
Office expenses	6,558	1,252	-	7,810
Payroll taxes	42,273	3,889	2,233	48,395
Program specific supplies	137,030	-	-	137,030
Salaries and wages	500,486	44,023	29,188	573,697
Travel	44,899	-	1,524	46,423
Small equipment	8,692	-	-	8,692
All other expenses	14,508	-	11,109	25,617
<b>Total</b>	<b>\$ 875,263</b>	<b>\$ 77,053</b>	<b>\$ 46,432</b>	<b>\$ 998,748</b>

See accountants' compilation report