

Nevada Outdoor School

**Financial Statements
(Unaudited)**

For the Year Ended September 30, 2024

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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, 2024, 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, 2024, 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

HintonBurdick, PLLC
St George, Utah
August 7, 2025

Nevada Outdoor School
Statement of Financial Position
As of September 30, 2024

ASSETS

Current assets

Cash and cash equivalents	\$ 179,844
Accounts receivable	572
Grants receivable	114,303
Prepaid expenses	422
Total current assets	<u>295,141</u>

Equipment

Equipment	142,049
Accumulated depreciation	<u>(85,365)</u>
Total equipment	<u>56,684</u>
Total assets	<u>\$ 351,825</u>

LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable	\$ 5,337
Credit cards payable	1,528
Payroll liabilities	17,126
Current portion of long-term liabilities	<u>10,719</u>
Total current liabilities	<u>34,710</u>

Long-term liabilities

Note payable, net of current portion	<u>1,976</u>
Total long-term liabilities	<u>1,976</u>
Total liabilities	<u>36,686</u>

Net assets

Without donor restriction	<u>315,139</u>
Total net assets	<u>315,139</u>
Total liabilities and net assets	<u>\$ 351,825</u>

See accountants' compilation report

Nevada Outdoor School
Statement of Activities
For the Year Ended September 30, 2024

	Without Donor Restrictions
Revenues, gains, and other support	
Grant revenues	\$ 817,797
Event income	29,993
Individual/business contributions	206,679
Interest	436
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Total revenues, gains, and other support	1,054,905
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Total revenues, gains, and other support	1,054,905
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Expenses and losses	
Program services	896,615
Management and general	84,304
Fundraising	50,261
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Total expenses and losses	1,031,180
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Change in net assets	23,725
Net assets at beginning of year	291,414
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Net assets at end of year	\$ 315,139
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See accountants' compilation report

Nevada Outdoor School
Statement of Functional Expenses
For the Year Ended September 30, 2024

Expense Category	Program Services	Management and General	Fundraising	Total
Accounting	\$ -	\$ 4,954	\$ -	\$ 4,954
Advertising and promotion	5,308	-	2,109	7,417
Background checks	749	-	-	749
Conferences/conventions/meetings	4,399	550	-	4,949
Depreciation	-	6,518	-	6,518
Employee benefits	27,546	960	336	28,842
Information technology	3,010	1,250	-	4,260
Insurance	25,228	6,307	-	31,535
Interest	-	315	-	315
Occupancy	36,432	9,108	-	45,540
Office expenses	9,215	2,385	-	11,600
Payroll taxes	45,750	2,854	2,926	51,530
Program specific supplies	108,452	-	-	108,452
Salaries and wages	556,932	48,118	29,484	634,534
Student lodging and transportation	11,497	-	-	11,497
Travel	44,687	985	-	45,672
Small equipment	815	-	-	815
All other expenses	16,595	-	15,406	32,001
Total	\$ 896,615	\$ 84,304	\$ 50,261	\$ 1,031,180

See accountants' compilation report