

Financial Statements
and
Accountants' Compilation Report

Oklahoma Association of Middle & Junior
High Student Councils, Inc.
August 31, 2011

STANFIELD & O'DELL, P.C.
CONSULTANTS AND CERTIFIED PUBLIC ACCOUNTANTS
3211 SOUTH LAKEWOOD
TULSA, OK 74135

ACCOUNTANTS' COMPILATION REPORT

To the Officers and Directors:
Oklahoma Association of Middle & Junior
High Student Councils, Inc.
Tulsa, Oklahoma

We have compiled the accompanying statement of financial position - modified cash basis of Oklahoma Association of Middle & Junior High Student Councils, Inc. (a non-profit Corporation) as of August 31, 2011, and the related statement of activities - modified cash basis for the one month and eight months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Oklahoma Association of Middle & Junior High Student Councils, Inc.

Stanfield & O'Dell, P.C.

Tulsa, Oklahoma
September 16, 2011

Oklahoma Association of Middle & Junior High Student Councils, Inc.
Statement of Financial Position - Modified Cash Basis
August 31, 2011

ASSETS

CURRENT ASSETS

Checking - Bank of Oklahoma	\$	13,970.37
Registration Fees Receivable 2009-10		1,343.00
Registration Fees Receivable 2010-11		4,241.50
Total Current Assets		<u>19,554.87</u>

TOTAL ASSETS \$ 19,554.87

LIABILITIES AND NET ASSETS

LIABILITIES	\$	-
NET ASSETS - UNRESTRICTED		
Net Assets - Beginning of Year		27,576.88
Decrease in Net Assets		<u>(8,022.01)</u>
Total Net Assets		<u>19,554.87</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>19,554.87</u>

Oklahoma Association of Middle & Junior High Student Councils, Inc.
Statement of Activities - Modified Cash Basis
For the Period Ended August 31, 2011

	<u>1 Month Ended</u> <u>August 31, 2011</u>	<u>8 Months Ended</u> <u>August 31, 2011</u>
Unrestricted:		
Revenue	<u>\$ -</u>	<u>\$ -</u>
Operating Expenses		
Accounting Fees	849.78	5,020.44
Auto Expense	-	1,113.92
Bank Charges	32.68	77.56
Board Meeting	-	104.57
Conference Games/Entertainment	-	50.46
Conference Meals	-	45.00
Director Fees	-	1,272.00
Postage/Packets	-	34.93
Travel and Meeting Expenses	-	(396.87)
Web Design	-	700.00
Total Operating Expenses	<u>882.46</u>	<u>8,022.01</u>
Change in Net Assets	<u>\$ (882.46)</u>	<u>\$ (8,022.01)</u>

**Oklahoma Association of Middle & Junior High
General Ledger
As of August 31, 2011**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Checking - Bank of Oklahoma									
Deposit	1/1/2011				Account Opening Bal...	Opening Balanc...	17,292.13		-1,323.25
Check	1/14/2011	EFT		Bank of Oklaho...		Bank Charges		7.75	15,968.88
Check	1/25/2011	1719		Nancy Ellis		Auto Expense		204.00	15,961.13
Check	1/25/2011	1720		Kendra Rakes		Auto Expense		23.97	15,757.13
Check	1/25/2011	1721		Wendy Howard		Auto Expense		139.72	15,733.16
Check	1/25/2011	1722		Brooke Perez		Auto Expense		23.97	15,593.44
Check	1/25/2011	1723		Shurlyn Maltz		Auto Expense		21.42	15,569.47
Check	1/25/2011	1724		Larry Ravenscroft		Travel and Meet...		126.38	15,548.05
Check	1/25/2011	1725		Angela Dudley		Postage/Packets		34.93	15,421.67
Check	1/27/2011	1726		Larry Ravenscroft		Conference Ga...		50.46	15,386.74
Check	1/27/2011	1727		Briscoe, Burke ...		Accounting Fees		1,855.39	15,336.28
Check	2/14/2011	EFT		Bank of Oklaho...		Bank Charges		5.90	13,480.89
Check	3/14/2011	EFT		Bank of Oklaho...		Bank Charges		6.64	13,474.99
Check	3/15/2011	1728		Briscoe, Burke ...		Accounting Fees		465.27	13,468.35
Check	4/5/2011	1729		Briscoe, Burke ...		Accounting Fees		650.00	12,003.08
Transfer	4/8/2011				Funds Transfer	Registration Fee...	6,023.50		12,353.08
Check	4/14/2011	1730		Larry Ravenscroft		Miscellaneous		660.00	18,376.58
Check	4/14/2011	EFT		Bank of Oklaho...		Bank Charges		5.81	17,716.58
Deposit	4/30/2011	EFT			Deposit	Travel and Meet...	523.25		17,710.77
Check	5/31/2011				Service Charge	Bank Charges		6.67	18,234.02
Check	6/14/2011	1731		Paul Goodenou...	OKSTUCOO2011Upd...	Web Design		700.00	18,227.35
Check	6/14/2011				Service Charge	Bank Charges		5.23	17,527.35
Check	6/15/2011	1732		Heather Cooper	Beverages	Meals and Enter...		45.00	17,522.12
Check	6/15/2011	1733		Mary Alice Ingham	Food - Springs, Brd mtg	Board Meeting		104.57	17,477.12
Check	6/15/2011	1734		Shurlyn Maltz	Mileage reimb 230 mil...	Auto Expense		117.30	17,372.55
Check	6/15/2011	1735		Tanya Flauding	Mileage reimb 106 mil...	Auto Expense		53.00	17,255.25
Check	6/15/2011	1736		Kendra Rakes	Mileage reimb 240 mil...	Auto Expense		122.40	17,202.25
Check	6/15/2011	1737		Nancy Ellis	Mileage reimb 250 mil...	Auto Expense		133.54	17,079.85
Check	6/15/2011	1738		Wendy Howard	VOID: Mileage reimb ...	Auto Expense	0.00		16,946.31
Check	6/15/2011	1739		Larry Ravenscroft	Ex Director fee	Director Fees		612.00	16,946.31
Check	7/6/2011	1740		Wendy Howard	Mileage reimb 510 mil...	Auto Expense		274.60	16,334.31
Check	7/6/2011	1741		Stanfield & O'De...		Accounting Fees		600.00	16,059.71
Check	7/15/2011				Service Charge	Bank Charges		6.88	15,459.71
Bill Pmt -Check	7/26/2011	1901		Stanfield & O'De...		Accounts Payable		600.00	15,452.83
Check	8/12/2011				Service Charge	Bank Charges		32.68	14,852.83
Bill Pmt -Check	8/15/2011	1902		Briscoe, Burke ...		Accounts Payable		849.78	14,820.15
Total Checking - Bank of Oklahoma							23,838.88	8,545.26	13,970.37
Registration Fees Receivable									
Total Registration Fees Receivable									
Registration Fees 09-10									
General Journal	1/1/2011	AJE 1	*		To bring on beginning...	-SPLIT-	1,343.00		0.00
Total Registration Fees 09-10							1,343.00	0.00	1,343.00
Registration Fees 10-11									
General Journal	1/1/2011	AJE 1	*		To bring on beginning...	Registration Fee...	10,265.00		0.00
Transfer	4/8/2011				Funds Transfer	Checking - Bank...		6,023.50	10,265.00
Total Registration Fees 10-11							10,265.00	6,023.50	4,241.50
Furniture and Equipment									
Total Furniture and Equipment									
Office Equipment									
Accumulated Depreciation									
General Journal	1/1/2011	AJE 1	*		To bring on beginning...	Registration Fee...		499.99	-499.99
General Journal	7/31/2011	AJE 2	*		To remove item from ...	Office Equipment	499.99		0.00
Total Accumulated Depreciation							499.99	499.99	0.00
Office Equipment - Other									
General Journal	1/1/2011	AJE 1	*		To bring on beginning...	Registration Fee...	499.99		0.00
General Journal	7/31/2011	AJE 2	*		To remove item from ...	Accumulated De...		499.99	499.99
Total Office Equipment - Other							499.99	499.99	0.00
Total Office Equipment							999.98	999.98	0.00
Deposit									
Total Deposit									
Marketable Securities									
Total Marketable Securities									
Other Assets									
Total Other Assets									

3:42 PM

09/16/11

Accrual Basis

**Oklahoma Association of Middle & Junior High
General Ledger
As of August 31, 2011**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Security Deposits Asset									0.00
Total Security Deposits Asset									0.00
Accounts Payable									0.00
Bill	7/26/2011	June ...		Stanfield & O'De...		Accounting Fees		600.00	-600.00
Bill Pmt -Check	7/26/2011	1901		Stanfield & O'De...		Checking - Bank...	600.00		0.00
Bill	8/15/2011	Inv #6...		Briscoe, Burke ...		Accounting Fees		849.78	-849.78
Bill Pmt -Check	8/15/2011	1902		Briscoe, Burke ...		Checking - Bank...	849.78		0.00
Total Accounts Payable							1,449.78	1,449.78	0.00
Payroll Liabilities									0.00
Total Payroll Liabilities									0.00
Other Liabilities									0.00
Total Other Liabilities									0.00
Net Assets									1,323.25
General Journal	1/1/2011	AJE 1	*		To bring on beginning...	Registration Fee...		11,608.00	-10,284.75
General Journal	1/1/2011	AJE 2	*		To consolidate net as...	Opening Balanc...		17,292.13	-27,576.88
Total Net Assets							0.00	28,900.13	-27,576.88
Opening Balance Equity									0.00
Deposit	1/1/2011				Account Opening Bal...	Checking - Bank...		17,292.13	-17,292.13
General Journal	1/1/2011	AJE 2	*		To consolidate net as...	Net Assets	17,292.13		0.00
Total Opening Balance Equity							17,292.13	17,292.13	0.00
Perm. Restricted Net Assets									0.00
Total Perm. Restricted Net Assets									0.00
Temp. Restricted Net Assets									0.00
Total Temp. Restricted Net Assets									0.00
Unrestricted Net Assets									0.00
Total Unrestricted Net Assets									0.00
Direct Public Support									0.00
Corporate Contributions									0.00
Total Corporate Contributions									0.00
Gifts in Kind - Goods									0.00
Total Gifts in Kind - Goods									0.00
Individ, Business Contributions									0.00
Total Individ, Business Contributions									0.00
Direct Public Support - Other									0.00
Total Direct Public Support - Other									0.00
Total Direct Public Support									0.00
Indirect Public Support									0.00
United Way, CFC Contributions									0.00
Total United Way, CFC Contributions									0.00
Indirect Public Support - Other									0.00
Total Indirect Public Support - Other									0.00
Total Indirect Public Support									0.00
Investments									0.00
Interest-Savings, Short-term CD									0.00
Total Interest-Savings, Short-term CD									0.00
Investments - Other									0.00
Total Investments - Other									0.00
Total Investments									0.00
Other Types of Income									0.00
Total Other Types of Income									0.00
Program Income									0.00
Membership Dues									0.00
Total Membership Dues									0.00
Program Service Fees									0.00
Total Program Service Fees									0.00

**Oklahoma Association of Middle & Junior High
General Ledger
As of August 31, 2011**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Program Income - Other									0.00
Total Program Income - Other									0.00
Total Program Income									0.00
Auto Expense									0.00
Check	1/25/2011	1719		Nancy Ellis		Checking - Bank...	204.00		204.00
Check	1/25/2011	1720		Kendra Rakes		Checking - Bank...	23.97		227.97
Check	1/25/2011	1721		Wendy Howard		Checking - Bank...	139.72		367.69
Check	1/25/2011	1722		Brooke Perez		Checking - Bank...	23.97		391.66
Check	1/25/2011	1723		Shurlyn Maltz		Checking - Bank...	21.42		413.08
Check	6/15/2011	1734		Shurlyn Maltz	Mileage reimb 230 mil...	Checking - Bank...	117.30		530.38
Check	6/15/2011	1735		Tanya Flauding	Mileage reimb 106 mil...	Checking - Bank...	53.00		583.38
Check	6/15/2011	1736		Kendra Rakes	Mileage reimb 240 mil...	Checking - Bank...	122.40		705.78
Check	6/15/2011	1737		Nancy Ellis	Mileage reimb 250 mil...	Checking - Bank...	133.54		839.32
Check	6/15/2011	1738		Wendy Howard	VOID: Mileage reimb ...	Checking - Bank...	0.00		839.32
Check	7/6/2011	1740		Wendy Howard	Mileage reimb 510 mil...	Checking - Bank...	274.60		1,113.92
Total Auto Expense									1,113.92
Bank Charges									0.00
Check	1/14/2011	EFT		Bank of Oklaho...		Checking - Bank...	7.75		7.75
Check	2/14/2011	EFT		Bank of Oklaho...		Checking - Bank...	5.90		13.65
Check	3/14/2011	EFT		Bank of Oklaho...		Checking - Bank...	6.64		20.29
Check	4/14/2011	EFT		Bank of Oklaho...		Checking - Bank...	5.81		26.10
Check	5/31/2011				Service Charge	Checking - Bank...	6.67		32.77
Check	6/14/2011				Service Charge	Checking - Bank...	5.23		38.00
Check	7/15/2011				Service Charge	Checking - Bank...	6.88		44.88
Check	8/12/2011				Service Charge	Checking - Bank...	32.68		77.56
Total Bank Charges									77.56
Board Meeting									0.00
Check	6/15/2011	1733		Mary Alice Ingham	Food - Springs, Brd mtg	Checking - Bank...	104.57		104.57
Total Board Meeting									104.57
Business Expenses									0.00
Business Registration Fees									0.00
Total Business Registration Fees									0.00
Business Expenses - Other									0.00
Total Business Expenses - Other									0.00
Total Business Expenses									0.00
Conference Games/Entertainment									0.00
Check	1/27/2011	1726		Larry Ravenscroft		Checking - Bank...	50.46		50.46
Total Conference Games/Entertainment									50.46
Contract Services									0.00
Accounting Fees									0.00
Check	1/27/2011	1727		Briscoe, Burke ...		Checking - Bank...	1,855.39		1,855.39
Check	3/15/2011	1728		Briscoe, Burke ...		Checking - Bank...	465.27		2,320.66
Check	4/5/2011	1729		Briscoe, Burke ...		Checking - Bank...	650.00		2,970.66
Check	7/6/2011	1741		Stanfield & O'De...		Checking - Bank...	600.00		3,570.66
Bill	7/26/2011	June ...		Stanfield & O'De...	Accounting	Accounts Payable	600.00		4,170.66
Bill	8/15/2011	Inv #6...		Briscoe, Burke ...	Inv #69899	Accounts Payable	849.78		5,020.44
Total Accounting Fees									5,020.44
Legal Fees									0.00
Total Legal Fees									0.00
Outside Contract Services									0.00
Total Outside Contract Services									0.00
Contract Services - Other									0.00
Total Contract Services - Other									0.00
Total Contract Services									5,020.44
Director Fees									0.00
Check	6/15/2011	1739		Larry Ravenscroft	Ex Director fee	Checking - Bank...	612.00		612.00
General Journal	7/31/2011	AJE 1	*		To reclass director's f...	Miscellaneous	660.00		1,272.00
Total Director Fees									1,272.00
Events									0.00
Total Events									0.00

**Oklahoma Association of Middle & Junior High
General Ledger
As of August 31, 2011**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Facilities and Equipment									0.00
Depr and Amort - Allowable									0.00
Total Depr and Amort - Allowable									0.00
Donated Facilities									0.00
Total Donated Facilities									0.00
Equip Rental and Maintenance									0.00
Total Equip Rental and Maintenance									0.00
Property Insurance									0.00
Total Property Insurance									0.00
Rent, Parking, Utilities									0.00
Total Rent, Parking, Utilities									0.00
Facilities and Equipment - Other									0.00
Total Facilities and Equipment - Other									0.00
Total Facilities and Equipment									0.00
Meals and Entertainment									0.00
Check	6/15/2011	1732		Heather Cooper	Beverages	Checking - Bank...	45.00		45.00
Total Meals and Entertainment							45.00	0.00	45.00
Miscellaneous									0.00
Check	4/14/2011	1730		Larry Ravenscroft		Checking - Bank...	660.00		660.00
General Journal	7/31/2011	AJE 1	*		To reclass director's f...	Director Fees		660.00	0.00
Total Miscellaneous							660.00	660.00	0.00
Operations									0.00
Books, Subscriptions, Reference									0.00
Total Books, Subscriptions, Reference									0.00
Postage, Mailing Service									0.00
Total Postage, Mailing Service									0.00
Printing and Copying									0.00
Total Printing and Copying									0.00
Supplies									0.00
Total Supplies									0.00
Telephone, Telecommunications									0.00
Total Telephone, Telecommunications									0.00
Operations - Other									0.00
Total Operations - Other									0.00
Total Operations									0.00
Other Types of Expenses									0.00
Insurance - Liability, D and O									0.00
Total Insurance - Liability, D and O									0.00
Other Costs									0.00
Total Other Costs									0.00
Other Types of Expenses - Other									0.00
Total Other Types of Expenses - Other									0.00
Total Other Types of Expenses									0.00
Payroll Expenses									0.00
Total Payroll Expenses									0.00
Postage/Packets									0.00
Check	1/25/2011	1725		Angela Dudley		Checking - Bank...	34.93		34.93
Total Postage/Packets							34.93	0.00	34.93
Travel and Meeting Expenses									0.00
Check	1/25/2011	1724		Larry Ravenscroft		Checking - Bank...	126.38		126.38
Deposit	4/30/2011	EFT			Deposit	Checking - Bank...		523.25	-396.87
Total Travel and Meeting Expenses							126.38	523.25	-396.87

3:42 PM

09/16/11

Accrual Basis

Oklahoma Association of Middle & Junior High
General Ledger
As of August 31, 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Travel and Meetings									0.00
Conference, Convention, Meeting									0.00
Total Conference, Convention, Meeting									0.00
Travel									0.00
Total Travel									0.00
Travel and Meetings - Other									0.00
Total Travel and Meetings - Other									0.00
Total Travel and Meetings									0.00
Web Design									0.00
Check	6/14/2011	1731		Paul Goodenou...	OKSTUCOO2011Upd...	Checking - Bank...	700.00		700.00
Total Web Design							700.00	0.00	700.00
Ask My Accountant									0.00
Total Ask My Accountant									0.00
No acct									0.00
Total no acct									0.00
TOTAL							64,394.03	64,394.03	0.00

3:47 PM

09/16/11

**Oklahoma Association of Middle & Junior High
Reconciliation Summary
Checking - Bank of Oklahoma, Period Ending 08/31/2011**

	<u>Aug 31, 11</u>
Beginning Balance	15,452.83
Cleared Transactions	
Checks and Payments - 3 ite...	<u>-1,482.46</u>
Total Cleared Transactions	<u>-1,482.46</u>
Cleared Balance	<u><u>13,970.37</u></u>
Register Balance as of 08/31/2011	13,970.37
New Transactions	
Checks and Payments - 3 ite...	<u>-7,075.00</u>
Total New Transactions	<u>-7,075.00</u>
Ending Balance	<u><u>6,895.37</u></u>

**Oklahoma Association of Middle & Junior High
Reconciliation Detail
Checking - Bank of Oklahoma, Period Ending 08/31/2011**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						15,452.83
Cleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	7/26/2011	1901	Stanfield & O'Del...	X	-600.00	-600.00
Check	8/12/2011			X	-32.68	-632.68
Bill Pmt -Check	8/15/2011	1902	Briscoe, Burke &...	X	-849.78	-1,482.46
Total Checks and Payments					-1,482.46	-1,482.46
Total Cleared Transactions					-1,482.46	-1,482.46
Cleared Balance					-1,482.46	13,970.37
Register Balance as of 08/31/2011					-1,482.46	13,970.37
New Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	9/12/2011	1906	Allison's Fun Inc.		-6,425.00	-6,425.00
Bill Pmt -Check	9/12/2011	1904	City of Poteau		-550.00	-6,975.00
Bill Pmt -Check	9/12/2011	1905	Ron Cole Produc...		-100.00	-7,075.00
Total Checks and Payments					-7,075.00	-7,075.00
Total New Transactions					-7,075.00	-7,075.00
Ending Balance					-8,557.46	6,895.37