

Financial Statements  
and  
Accountants' Compilation Report

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Oklahoma Association of Middle & Junior  
High Student Councils, Inc.  
September 30, 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 September 30, 2011, and the related statement of activities - modified cash basis for the one month and nine 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.

Tulsa, Oklahoma  
October 10, 2011

Oklahoma Association of Middle & Junior High Student Councils, Inc.  
Statement of Financial Position - Modified Cash Basis  
September 30, 2011

ASSETS

CURRENT ASSETS

Checking - Bank of Oklahoma	\$	7,339.60
Registration Fees Receivable 2009-10		1,343.00
Registration Fees Receivable 2010-11		4,241.50
Total Current Assets		<u>12,924.10</u>

OTHER ASSETS

Deposits		<u>7,075.00</u>
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TOTAL ASSETS	\$	<u>19,999.10</u>
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LIABILITIES AND NET ASSETS

LIABILITIES	\$	-
NET ASSETS - UNRESTRICTED		
Net Assets - Beginning of Year		27,576.88
Decrease in Net Assets		<u>(7,577.78)</u>
Total Net Assets		<u>19,999.10</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>19,999.10</u>

See Accountants' Compilation Report

Oklahoma Association of Middle & Junior High Student Councils, Inc.  
Statement of Activities - Modified Cash Basis  
For the Period Ended September 30, 2011

	1 Month Ended <u>September 30, 2011</u>	9 Months Ended <u>September 30, 2011</u>
Unrestricted:		
Registration Fees	<u>\$ 450.00</u>	<u>\$ 450.00</u>
Operating Expenses		
Accounting Fees	-	5,020.44
Auto Expense	-	1,113.92
Bank Charges	5.77	83.33
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>5.77</u>	<u>8,027.78</u>
Change in Net Assets	<u><u>\$ 444.23</u></u>	<u><u>\$ (7,577.78)</u></u>

See Accountants' Compilation Report

**Oklahoma Assoc of Middle & Junior High  
General Ledger**

As of September 30, 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Checking - Bank of Oklahoma</b>									
Bill Pmt -Check	9/12/2011	1903		Allison's Fun Inc.	VOID:	Accounts Pay...	0.00		13,970.37
Bill Pmt -Check	9/12/2011	1904		City of Poteau		Accounts Pay...		550.00	13,970.37
Bill Pmt -Check	9/12/2011	1905		Ron Cole Producti...		Accounts Pay...		100.00	13,320.37
Bill Pmt -Check	9/12/2011	1906		Allison's Fun Inc.		Accounts Pay...		6,425.00	6,895.37
Check	9/15/2011				Service Cha...	Bank Charges		5.77	6,889.60
Deposit	9/30/2011				Deposit	Registration ...	450.00		7,339.60
Total Checking - Bank of Oklahoma							450.00	7,080.77	7,339.60
<b>Registration Fees Receivable</b>									
Total Registration Fees Receivable									
<b>Registration Fees 09-10</b>									
Total Registration Fees 09-10									
<b>Registration Fees 10-11</b>									
Total Registration Fees 10-11									
<b>Furniture and Equipment</b>									
Total Furniture and Equipment									
<b>Office Equipment</b>									
<b>Accumulated Depreciation</b>									
Total Accumulated Depreciation									
<b>Office Equipment - Other</b>									
Total Office Equipment - Other									
Total Office Equipment									
<b>Deposit</b>									
Bill	9/9/2011	11/3/...		Allison's Fun Inc.	11/3/11 eve...	Accounts Pay...	6,425.00		6,425.00
Bill	9/9/2011	guest...		Ron Cole Producti...	guest speak...	Accounts Pay...	100.00		6,525.00
Bill	9/9/2011	Rent...		City of Poteau	Reservation ...	Accounts Pay...	300.00		6,825.00
Total Deposit							6,825.00	0.00	6,825.00
<b>Marketable Securities</b>									
Total Marketable Securities									
<b>Other Assets</b>									
Total Other Assets									
<b>Security Deposits Asset</b>									
Bill	9/9/2011	Rent...		City of Poteau	Hall rental 1...	Accounts Pay...	250.00		250.00
Total Security Deposits Asset							250.00	0.00	250.00
<b>Accounts Payable</b>									
Bill	9/9/2011	11/3/...		Allison's Fun Inc.		Deposit		6,425.00	-6,425.00
Bill	9/9/2011	guest...		Ron Cole Producti...		Deposit		100.00	-6,525.00
Bill	9/9/2011	Rent...		City of Poteau		-SPLIT-		550.00	-7,075.00
Bill Pmt -Check	9/12/2011	1903		Allison's Fun Inc.	VOID:	Checking - B...	0.00		-7,075.00
Bill Pmt -Check	9/12/2011	1904		City of Poteau		Checking - B...	550.00		-6,525.00
Bill Pmt -Check	9/12/2011	1905		Ron Cole Producti...		Checking - B...	100.00		-6,425.00
Bill Pmt -Check	9/12/2011	1906		Allison's Fun Inc.		Checking - B...	6,425.00		0.00
Total Accounts Payable							7,075.00	7,075.00	0.00
<b>Payroll Liabilities</b>									
Total Payroll Liabilities									
<b>Other Liabilities</b>									
Total Other Liabilities									
<b>Net Assets</b>									
Total Net Assets									
<b>Opening Balance Equity</b>									
Total Opening Balance Equity									
<b>Perm. Restricted Net Assets</b>									
Total Perm. Restricted Net Assets									
<b>Temp. Restricted Net Assets</b>									
Total Temp. Restricted Net Assets									
<b>Unrestricted Net Assets</b>									
Total Unrestricted Net Assets									

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Accrual Basis

**Oklahoma Assoc of Middle & Junior High  
General Ledger**

As of September 30, 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Direct Public Support</b>									0.00
<b>Corporate Contributions</b>									0.00
Total Corporate Contributions									0.00
<b>Gifts in Kind - Goods</b>									0.00
Total Gifts in Kind - Goods									0.00
<b>Individ, Business Contributions</b>									0.00
Total Individ, Business Contributions									0.00
<b>Direct Public Support - Other</b>									0.00
Total Direct Public Support - Other									0.00
Total Direct Public Support									0.00
<b>Indirect Public Support</b>									0.00
<b>United Way, CFC Contributions</b>									0.00
Total United Way, CFC Contributions									0.00
<b>Indirect Public Support - Other</b>									0.00
Total Indirect Public Support - Other									0.00
Total Indirect Public Support									0.00
<b>Investments</b>									0.00
<b>Interest-Savings, Short-term CD</b>									0.00
Total Interest-Savings, Short-term CD									0.00
<b>Investments - Other</b>									0.00
Total Investments - Other									0.00
Total Investments									0.00
<b>Other Types of Income</b>									0.00
Total Other Types of Income									0.00
<b>Program Income</b>									0.00
<b>Membership Dues</b>									0.00
Total Membership Dues									0.00
<b>Program Service Fees</b>									0.00
Total Program Service Fees									0.00
<b>Program Income - Other</b>									0.00
Total Program Income - Other									0.00
Total Program Income									0.00
<b>Registration Fees</b>									0.00
Deposit	9/30/2011	222		Meeker Middle Sc...	Deposit	Checking - B...		450.00	-450.00
Total Registration Fees							0.00	450.00	-450.00
<b>Auto Expense</b>									1,113.92
Total Auto Expense									1,113.92
<b>Bank Charges</b>									77.56
Check	9/15/2011				Service Cha...	Checking - B...	5.77		83.33
Total Bank Charges							5.77	0.00	83.33
<b>Board Meeting</b>									104.57
Total Board Meeting									104.57
<b>Business Expenses</b>									0.00
<b>Business Registration Fees</b>									0.00
Total Business Registration Fees									0.00
<b>Business Expenses - Other</b>									0.00
Total Business Expenses - Other									0.00
Total Business Expenses									0.00
<b>Conference Games/Entertainment</b>									50.46
Total Conference Games/Entertainment									50.46
<b>Contract Services</b>									5,020.44
<b>Accounting Fees</b>									5,020.44
Total Accounting Fees									5,020.44

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Accrual Basis

**Oklahoma Assoc of Middle & Junior High  
General Ledger**

As of September 30, 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Legal Fees</b>									0.00
Total Legal Fees									0.00
<b>Outside Contract Services</b>									0.00
Total Outside Contract Services									0.00
<b>Contract Services - Other</b>									0.00
Total Contract Services - Other									0.00
Total Contract Services									5,020.44
<b>Director Fees</b>									1,272.00
Total Director Fees									1,272.00
<b>Events</b>									0.00
Total Events									0.00
<b>Facilities and Equipment</b>									0.00
<b>Depr and Amort - Allowable</b>									0.00
Total Depr and Amort - Allowable									0.00
<b>Donated Facilities</b>									0.00
Total Donated Facilities									0.00
<b>Equip Rental and Maintenance</b>									0.00
Total Equip Rental and Maintenance									0.00
<b>Property Insurance</b>									0.00
Total Property Insurance									0.00
<b>Rent, Parking, Utilities</b>									0.00
Total Rent, Parking, Utilities									0.00
<b>Facilities and Equipment - Other</b>									0.00
Total Facilities and Equipment - Other									0.00
Total Facilities and Equipment									0.00
<b>Meals and Entertainment</b>									45.00
Total Meals and Entertainment									45.00
<b>Miscellaneous</b>									0.00
Total Miscellaneous									0.00
<b>Operations</b>									0.00
<b>Books, Subscriptions, Reference</b>									0.00
Total Books, Subscriptions, Reference									0.00
<b>Postage, Mailing Service</b>									0.00
Total Postage, Mailing Service									0.00
<b>Printing and Copying</b>									0.00
Total Printing and Copying									0.00
<b>Supplies</b>									0.00
Total Supplies									0.00
<b>Telephone, Telecommunications</b>									0.00
Total Telephone, Telecommunications									0.00
<b>Operations - Other</b>									0.00
Total Operations - Other									0.00
Total Operations									0.00
<b>Other Types of Expenses</b>									0.00
<b>Insurance - Liability, D and O</b>									0.00
Total Insurance - Liability, D and O									0.00
<b>Other Costs</b>									0.00
Total Other Costs									0.00
<b>Other Types of Expenses - Other</b>									0.00
Total Other Types of Expenses - Other									0.00
Total Other Types of Expenses									0.00

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 10/07/11  
 Accrual Basis

**Oklahoma Assoc of Middle & Junior High  
 General Ledger  
 As of September 30, 2011**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Payroll Expenses</b>									0.00
Total Payroll Expenses									0.00
<b>Postage/Packets</b>									34.93
Total Postage/Packets									34.93
<b>Travel and Meeting Expenses</b>									-396.87
Total Travel and Meeting Expenses									-396.87
<b>Travel and Meetings</b>									0.00
<b>Conference, Convention, Meeting</b>									0.00
Total Conference, Convention, Meeting									0.00
<b>Travel</b>									0.00
Total Travel									0.00
<b>Travel and Meetings - Other</b>									0.00
Total Travel and Meetings - Other									0.00
Total Travel and Meetings									0.00
<b>Web Design</b>									700.00
Total Web Design									700.00
<b>Ask My Accountant</b>									0.00
Total Ask My Accountant									0.00
<b>No acct</b>									0.00
Total no acct									0.00
<b>TOTAL</b>							<u>14,605.77</u>	<u>14,605.77</u>	<u>0.00</u>

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10/07/11

**Oklahoma Assoc of Middle & Junior High**  
**Reconciliation Summary**  
Checking - Bank of Oklahoma, Period Ending 09/30/2011

	<u>Sep 30, 11</u>
<b>Beginning Balance</b>	13,970.37
<b>Cleared Transactions</b>	
Checks and Payments - 3 items	-6,530.77
Deposits and Credits - 1 item	450.00
<b>Total Cleared Transactions</b>	<u>-6,080.77</u>
<b>Cleared Balance</b>	<u><u>7,889.60</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 1 item	-550.00
<b>Total Uncleared Transactions</b>	<u>-550.00</u>
<b>Register Balance as of 09/30/2011</b>	<u><u>7,339.60</u></u>
<b>New Transactions</b>	
Deposits and Credits - 2 items	2,710.00
<b>Total New Transactions</b>	<u>2,710.00</u>
<b>Ending Balance</b>	<u><u>10,049.60</u></u>

**Oklahoma Assoc of Middle & Junior High  
Reconciliation Detail  
Checking - Bank of Oklahoma, Period Ending 09/30/2011**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						13,970.37
<b>Cleared Transactions</b>						
<b>Checks and Payments - 3 items</b>						
Bill Pmt -Check	9/12/2011	1906	Allison's Fun Inc.	X	-6,425.00	-6,425.00
Bill Pmt -Check	9/12/2011	1905	Ron Cole Productions	X	-100.00	-6,525.00
Check	9/15/2011			X	-5.77	-6,530.77
Total Checks and Payments					-6,530.77	-6,530.77
<b>Deposits and Credits - 1 item</b>						
Deposit	9/30/2011			X	450.00	450.00
Total Deposits and Credits					450.00	450.00
Total Cleared Transactions					-6,080.77	-6,080.77
Cleared Balance					-6,080.77	7,889.60
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Bill Pmt -Check	9/12/2011	1904	City of Poteau		-550.00	-550.00
Total Checks and Payments					-550.00	-550.00
Total Uncleared Transactions					-550.00	-550.00
Register Balance as of 09/30/2011					-6,630.77	7,339.60
<b>New Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Bill Pmt -Check	10/10/2011	1908	Nancy Ellis		-250.00	-250.00
Bill Pmt -Check	10/10/2011	1907	Margie Coston		-249.94	-499.94
Total Checks and Payments					-499.94	-499.94
<b>Deposits and Credits - 2 items</b>						
Deposit	10/4/2011				1,360.00	1,360.00
Deposit	10/7/2011				1,350.00	2,710.00
Total Deposits and Credits					2,710.00	2,710.00
Total New Transactions					2,210.06	2,210.06
<b>Ending Balance</b>					<b>-4,420.71</b>	<b>9,549.66</b>