

Financial Statements
and
Accountants' Compilation Report

Oklahoma Association of Middle & Junior
High Student Councils, Inc.
March 31, 2012

STANFIELD & O'DELL, P.C.

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 March 31, 2012, and the related statement of activities - modified cash basis for the three 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
April 5, 2012

Oklahoma Association of Middle & Junior High Student Councils, Inc.
Statement of Financial Position - Modified Cash Basis
March 31, 2012

ASSETS

CURRENT ASSETS

Checking - Bank of Oklahoma	\$	2,072.44
Registration Fees Receivable 2009-10		1,343.00
Registration Fees Receivable 2010-11		4,241.50
Total Current Assets		<u>7,656.94</u>

TOTAL ASSETS	\$	<u>7,656.94</u>
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LIABILITIES AND NET ASSETS

NET ASSETS - UNRESTRICTED

Net Assets - Beginning of Year	\$	9,504.22
Decrease in Net Assets		<u>(1,847.28)</u>
Total Net Assets		<u>7,656.94</u>

TOTAL LIABILITIES AND NET ASSETS	\$	<u>7,656.94</u>
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Oklahoma Association of Middle & Junior High Student Councils, Inc.
Statement of Activities - Modified Cash Basis
For the Period Ended
March 31, 2012

	<u>1 Month Ended</u> <u>March 31, 2012</u>	<u>3 Months Ended</u> <u>March 31, 2012</u>
Unrestricted:		
Membership Dues	\$260.00	\$260.00
Registration Fees - 2011		\$1,615.00
Total Income	<u>260.00</u>	<u>1,875.00</u>
Operating Expenses		
Accounting Fees	550.00	1,601.50
Auto Expense	0.00	0.00
Bank Charges	7.31	24.88
Board Meeting	213.20	213.20
Conference Games/Entertainment	0.00	0.00
Director Fees	0.00	0.00
Fall Conference - 2011		
Back Packs/Draw String Bags	0.00	0.00
Choreographer	0.00	0.00
Decorations/Flowers	0.00	120.00
Entertainment	0.00	0.00
Hosting	0.00	1,000.00
Janitorial	0.00	0.00
Lights, Sound	0.00	0.00
Lodging	0.00	0.00
Meals	0.00	0.00
Photographer	0.00	0.00
Plaques	0.00	0.00
Printing - Programs	0.00	0.00
Security	0.00	0.00
Speakers	0.00	0.00
Substitute Teachers	0.00	0.00
T Shirts	0.00	0.00
Venue	0.00	250.00
Meals and Entertainment	0.00	0.00
Miscellaneous	0.00	0.00
Postage/Packets	0.00	0.00
Outside Contract Services	0.00	0.00
Supplies	0.00	0.00
Travel and Meeting Expenses	0.00	172.70
Web Design/Software	340.00	340.00
Total Operating Expenses	<u>1,110.51</u>	<u>3,722.28</u>
Change in Net Assets	<u>(\$850.51)</u>	<u>(\$1,847.28)</u>

See Accountants' Compilation Report

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04/05/12

Accrual Basis

**Oklahoma Assoc of Middle & Junior High
General Ledger
As of March 31, 2012**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Checking - Bank of Oklahoma									
Check	3/14/2012				Service Char...	Bank Charges		7.31	2,922.95
Deposit	3/19/2012				Deposit	-SPLIT-	260.00		2,915.64
Bill Pmt -Check	3/27/2012	1971		Stanfield & O'Dell, ...	February Acc...	Accounts Pay...		550.00	3,175.64
Bill Pmt -Check	3/30/2012	1972		Nancy Ellis	Mileage for B...	Accounts Pay...		213.20	2,625.64
Bill Pmt -Check	3/30/2012	1973		Paul Goodenough ...	Software - W...	Accounts Pay...		340.00	2,412.44
Total Checking - Bank of Oklahoma							260.00	1,110.51	2,072.44
Registration Fees Receivable									
Total Registration Fees Receivable									
Inventory Asset									
Total Inventory Asset									
Registration Fees 09-10									
Total Registration Fees 09-10									
Registration Fees 10-11									
Total Registration Fees 10-11									
Undeposited Funds									
Total Undeposited Funds									
Furniture and Equipment									
Total Furniture and Equipment									
Office Equipment									
Accumulated Depreciation									
Total Accumulated Depreciation									
Office Equipment - Other									
Total Office Equipment - Other									
Total Office Equipment									
Deposit									
Total Deposit									
Marketable Securities									
Total Marketable Securities									
Other Assets									
Total Other Assets									
Security Deposits Asset									
Total Security Deposits Asset									
Accounts Payable									
Bill	3/19/2012	Inv 5...		Stanfield & O'Dell, ...	February Acc...	Accounting Fe...		550.00	-550.00
Bill Pmt -Check	3/27/2012	1971		Stanfield & O'Dell, ...	February Acc...	Checking - Ba...	550.00		0.00
Bill	3/29/2012	Milea...		Nancy Ellis	Mileage for B...	Board Meeting		213.20	-213.20
Bill	3/29/2012	Softw...		Paul Goodenough ...	Software - W...	Web Design/...		340.00	-553.20
Bill Pmt -Check	3/30/2012	1972		Nancy Ellis	Mileage for B...	Checking - Ba...	213.20		-340.00
Bill Pmt -Check	3/30/2012	1973		Paul Goodenough ...	Software - W...	Checking - Ba...	340.00		0.00
Total Accounts Payable							1,103.20	1,103.20	0.00
Payroll Liabilities									
Total Payroll Liabilities									
Other Liabilities									
Total Other Liabilities									
Net Assets									
Total Net Assets									
Net Assets - Beginning of Year									
Total Net Assets - Beginning of Year									
Opening Balance Equity									
Total Opening Balance Equity									
Perm. Restricted Net Assets									
Total Perm. Restricted Net Assets									
Temp. Restricted Net Assets									
Total Temp. Restricted Net Assets									

**Oklahoma Assoc of Middle & Junior High
General Ledger
As of March 31, 2012**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
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
Deposit	3/19/2012	304338		-MULTIPLE-	Membership ...	Checking - Ba...		260.00	-260.00
Total Membership Dues							0.00	260.00	-260.00
Program Service Fees									0.00
Total Program Service Fees									0.00
Program Income - Other									0.00
Total Program Income - Other									0.00
Total Program Income							0.00	260.00	-260.00
Registration Fees									-1,615.00
Total Registration Fees									-1,615.00
Cost of Goods Sold									0.00
Total Cost of Goods Sold									0.00
Auto Expense									0.00
Total Auto Expense									0.00
Bank Charges									17.57
Check	3/14/2012				Service Char...	Checking - Ba...	7.31		24.88
Total Bank Charges							7.31	0.00	24.88
Board Meeting									0.00
Bill	3/29/2012	Milea...		Nancy Ellis	Mileage for B...	Accounts Pay...	213.20		213.20
Total Board Meeting							213.20	0.00	213.20
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
Total Conference Games/Entertainment									0.00

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Accrual Basis

**Oklahoma Assoc of Middle & Junior High
General Ledger
As of March 31, 2012**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Contract Services									1,051.50
Accounting Fees									1,051.50
Bill	3/19/2012	Inv 5...		Stanfield & O'Dell, ...	February Acc...	Accounts Pay...	550.00		1,601.50
Total Accounting Fees							550.00	0.00	1,601.50
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							550.00	0.00	1,601.50
Director Fees									0.00
Total Director Fees									0.00
Events									1,370.00
Fall Conference - 2011									1,370.00
Back Packs/Draw String Bags									0.00
Total Back Packs/Draw String Bags									0.00
Choreographer									0.00
Total Choreographer									0.00
Decorations/Flowers									120.00
Total Decorations/Flowers									120.00
Entertainment									0.00
Total Entertainment									0.00
Hosting									1,000.00
Total Hosting									1,000.00
Janitorial									0.00
Total Janitorial									0.00
Lights, Sound									0.00
Total Lights, Sound									0.00
Lodging									0.00
Total Lodging									0.00
Meals									0.00
Total Meals									0.00
Photographer									0.00
Total Photographer									0.00
Plaques									0.00
Total Plaques									0.00
Printing - Programs									0.00
Total Printing - Programs									0.00
Security									0.00
Total Security									0.00
Speakers									0.00
Total Speakers									0.00
Substitute Teachers									0.00
Total Substitute Teachers									0.00
T Shirts									0.00
Total T Shirts									0.00
Venue									250.00
Total Venue									250.00
Fall Conference - 2011 - Other									0.00
Total Fall Conference - 2011 - Other									0.00
Total Fall Conference - 2011									1,370.00

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04/05/12

Accrual Basis

**Oklahoma Assoc of Middle & Junior High
General Ledger
As of March 31, 2012**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Events - Other									0.00
Total Events - Other									0.00
Total Events									1,370.00
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
Total Meals and Entertainment									0.00
Miscellaneous									0.00
Total Miscellaneous									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
Total Postage/Packets									0.00
Travel and Meeting Expenses									0.00
Total Travel and Meeting Expenses									0.00
Travel and Meetings									172.70
Conference, Convention, Meeting									172.70
Total Conference, Convention, Meeting									172.70

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04/05/12

Accrual Basis

Oklahoma Assoc of Middle & Junior High
General Ledger
As of March 31, 2012

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Travel									0.00
Total Travel									0.00
Travel and Meetings - Other									0.00
Total Travel and Meetings - Other									0.00
Total Travel and Meetings									172.70
Web Design/Software									0.00
Bill	3/29/2012	Softw...		Paul Goodenough ...	Software - W...	Accounts Pay...	340.00		340.00
Total Web Design/Software							340.00	0.00	340.00
Ask My Accountant									0.00
Total Ask My Accountant									0.00
No acct									0.00
Total no acct									0.00
TOTAL							2,473.71	2,473.71	0.00