

Financial Statements
and
Accountants' Compilation Report

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

**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, 2012, and the related statement of activities - modified cash basis for the one month and the 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.

Tulsa, Oklahoma
September 6, 2012

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

ASSETS

CURRENT ASSETS

Checking - Bank of Oklahoma	\$	5,186.71
Petty Cash		250.00
Registration Fees Receivable 2009-10		1,343.00
Registration Fees Receivable 2010-11		4,241.50
Deposit - Fall Conference 2012		500.00
Total Current Assets		<u>11,521.21</u>
TOTAL ASSETS	\$	<u>11,521.21</u>

LIABILITIES AND NET ASSETS

NET ASSETS - UNRESTRICTED

Net Assets - Beginning of Year	\$	9,504.22
Increase in Net Assets		<u>2,016.99</u>
Total Net Assets		<u>11,521.21</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>11,521.21</u>

(See Accountants' Compilation Report)

Oklahoma Association of Middle & Junior High Student Councils, Inc.
Statement of Activities - Modified Cash Basis
For the Period Ended August 31, 2012

	1 Month Ended August 31, 2012	8 Months Ended August 31, 2012
Unrestricted:		
Contribution	\$ 0.00	\$ 6,000.00
Meeting Fees	30.00	330.00
Membership Dues	0.00	975.00
Registration Fees	0.00	2,070.00
	30.00	9,375.00
Operating Expenses		
Accounting Fees	550.00	4,351.50
Auto Expense	0.00	0.00
Bank Charges	5.98	61.42
Board Meeting	0.00	213.20
Books/Reference Materials	78.00	78.00
Conference Dues and Subs	0.00	0.00
Conference Deco/Props	0.00	0.00
Conference Games/Entertainment	0.00	0.00
Director Fees	0.00	0.00
Miscellaneous	0.00	0.00
Other Conference Expenses	0.00	0.00
Fall Conference - 2012		
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
Graphic Design	500.00	500.00
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
Speaker Fees/Travel	0.00	0.00
Substitute Teachers	0.00	0.00
Supplies	0.00	0.00
Outside Contract Services	0.00	0.00
Travel and Meeting Expenses	0.00	443.89
Web Design	0.00	340.00
Total Operating Expenses	1,133.98	7,358.01
Increase in Net Assets	\$ (1,103.98)	\$ 2,016.99

(See Accountants' Compilation Report)

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Accrual Basis

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

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
1111 - Checking - Bank of Oklahoma									7,040.69
Check	8/16/2012				Service Char...	7030 - Bank ...		5.98	7,034.71
Bill Pmt -Check	8/23/2012	1977		Larry Ravenscroft	NASC - Edu...	2000 - Accou...		78.00	6,956.71
Bill Pmt -Check	8/23/2012	1978		Stanfield & O'Dell, ...	July 2012 Ac...	2000 - Accou...		550.00	6,406.71
Bill Pmt -Check	8/28/2012	1979		Jenks Middle School	Deposit for C...	2000 - Accou...		500.00	5,906.71
Bill Pmt -Check	8/28/2012	1980		Larry Ravenscroft	1/2 Petty Ca...	2000 - Accou...		250.00	5,656.71
Bill Pmt -Check	8/29/2012	1981		Julie Allen	Graphic Desi...	2000 - Accou...		500.00	5,156.71
Deposit	8/30/2012				Deposit	4225 - Meetin...	30.00		5,186.71
Total 1111 - Checking - Bank of Oklahoma							30.00	1,883.98	5,186.71
1201 - Registration Fees Receivable									0.00
Total 1201 - Registration Fees Receivable									0.00
1150 - Petty Cash									0.00
Bill	8/28/2012	P Ca...		Larry Ravenscroft	1/2 Petty Ca...	2000 - Accou...	250.00		250.00
Total 1150 - Petty Cash							250.00	0.00	250.00
1300 - Registration Fees 09-10									1,343.00
Total 1300 - Registration Fees 09-10									1,343.00
1310 - Registration Fees 10-11									4,241.50
Total 1310 - Registration Fees 10-11									4,241.50
1320 - Undeposited Funds									0.00
Total 1320 - Undeposited Funds									0.00
1330 - Inventory Asset									0.00
Total 1330 - Inventory Asset									0.00
1400 - Office Equipment									0.00
Total 1400 - Office Equipment									0.00
1410 - Furniture and Equipment									0.00
Total 1410 - Furniture and Equipment									0.00
1600 - Accumulated Depreciation									0.00
Total 1600 - Accumulated Depreciation									0.00
Deposit									0.00
Bill	8/28/2012	Depo...		Jenks Middle School	Deposit for C...	2000 - Accou...	500.00		500.00
Total Deposit							500.00	0.00	500.00
1850 - Marketable Securities									0.00
Total 1850 - Marketable Securities									0.00
1860 - Other Assets									0.00
Total 1860 - Other Assets									0.00
1870 - Security Deposits Asset									0.00
Total 1870 - Security Deposits Asset									0.00
2000 - Accounts Payable									0.00
Bill	8/20/2012	NAS...		Larry Ravenscroft	NASC - Edu...	7610 - Books,...		78.00	-78.00
Bill	8/23/2012	58231		Stanfield & O'Dell, ...	July 2012 Ac...	7410 - Accou...		550.00	-628.00
Bill Pmt -Check	8/23/2012	1977		Larry Ravenscroft	NASC - Edu...	1111 - Checki...	78.00		-550.00
Bill Pmt -Check	8/23/2012	1978		Stanfield & O'Dell, ...	July 2012 Ac...	1111 - Checki...	550.00		0.00
Bill	8/28/2012	Depo...		Jenks Middle School	Deposit for C...	Deposit		500.00	-500.00
Bill	8/28/2012	P Ca...		Larry Ravenscroft	1/2 Petty Ca...	1150 - Petty C...		250.00	-750.00
Bill Pmt -Check	8/28/2012	1979		Jenks Middle School	Deposit for C...	1111 - Checki...	500.00		-250.00
Bill Pmt -Check	8/28/2012	1980		Larry Ravenscroft	1/2 Petty Ca...	1111 - Checki...	250.00		0.00
Bill	8/29/2012	Inve 02		Julie Allen	Graphic Desi...	7127 - Graphi...		500.00	-500.00
Bill Pmt -Check	8/29/2012	1981		Julie Allen	Graphic Desi...	1111 - Checki...	500.00		0.00
Total 2000 - Accounts Payable							1,878.00	1,878.00	0.00
2100 - Payroll Liabilities									0.00
Total 2100 - Payroll Liabilities									0.00
2400 - Other Liabilities									0.00
Total 2400 - Other Liabilities									0.00
Net Assets									0.00
Total Net Assets									0.00
3900 - Opening Balance Equity									0.00
Total 3900 - Opening Balance Equity									0.00

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Accrual Basis

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

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
3910 · Perm. Restricted Net Assets									0.00
Total 3910 · Perm. Restricted Net Assets									0.00
3920 · Temp. Restricted Net Assets									0.00
Total 3920 · Temp. Restricted Net Assets									0.00
3930 · Net Assets - Beginning of Year									-9,504.22
Total 3930 · Net Assets - Beginning of Year									-9,504.22
4100 · Contribution									-6,000.00
Total 4100 · Contribution									-6,000.00
4200 · Investments									0.00
4205 · Interest-Savings, Short-term CD									0.00
Total 4205 · Interest-Savings, Short-term CD									0.00
4200 · Investments - Other									0.00
Total 4200 · Investments - Other									0.00
Total 4200 · Investments									0.00
4210 · Other Types of Income									0.00
Total 4210 · Other Types of Income									0.00
4220 · Program Income									-1,275.00
4225 · Meeting Fees									-300.00
Deposit	8/30/2012	91510		Brink Junior High	Spring 2012 ...	1111 · Checki...		30.00	-330.00
Total 4225 · Meeting Fees							0.00	30.00	-330.00
4230 · Membership Dues									-975.00
Total 4230 · Membership Dues									-975.00
4235 · Program Service Fees									0.00
Total 4235 · Program Service Fees									0.00
4220 · Program Income - Other									0.00
Total 4220 · Program Income - Other									0.00
Total 4220 · Program Income							0.00	30.00	-1,305.00
4240 · Registration Fees									-2,070.00
Total 4240 · Registration Fees									-2,070.00
5000 · Cost of Goods Sold									0.00
Total 5000 · Cost of Goods Sold									0.00
7020 · Auto Expense									0.00
Total 7020 · Auto Expense									0.00
7030 · Bank Charges									55.44
Check	8/16/2012				Service Char...	1111 · Checki...	5.98		61.42
Total 7030 · Bank Charges							5.98	0.00	61.42
7040 · Board Meeting									213.20
Total 7040 · Board Meeting									213.20
7050 · Conference Games/Entertainment									0.00
Total 7050 · Conference Games/Entertainment									0.00
7060 · Director Fees									0.00
Total 7060 · Director Fees									0.00
7100 · Events									1,370.00
7105 · Fall Conference									1,370.00
7110 · Back Packs/Draw String Bags									0.00
Total 7110 · Back Packs/Draw String Bags									0.00
7115 · Choreographer									0.00
Total 7115 · Choreographer									0.00
7120 · Decorations/Flowers									120.00
Total 7120 · Decorations/Flowers									120.00
7125 · Entertainment									0.00
Total 7125 · Entertainment									0.00

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Accrual Basis

Oklahoma Assoc of Middle & Junior High

General Ledger

As of August 31, 2012

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
7127 · Graphic Design									0.00
Bill	8/29/2012	Inve 02		Julie Allen	Graphic Desi...	2000 · Accou...	500.00		500.00
Total 7127 · Graphic Design							500.00	0.00	500.00
7130 · Hosting									1,000.00
Total 7130 · Hosting									1,000.00
7135 · Janitorial									0.00
Total 7135 · Janitorial									0.00
7140 · Lights, Sound									0.00
Total 7140 · Lights, Sound									0.00
7145 · Lodging									0.00
Total 7145 · Lodging									0.00
7150 · Meals									0.00
Total 7150 · Meals									0.00
7155 · Photographer									0.00
Total 7155 · Photographer									0.00
7160 · Plaques									0.00
Total 7160 · Plaques									0.00
7165 · Printing - Programs									0.00
Total 7165 · Printing - Programs									0.00
7170 · Security									0.00
Total 7170 · Security									0.00
7175 · Speakers									0.00
Total 7175 · Speakers									0.00
7180 · Substitute Teachers									0.00
Total 7180 · Substitute Teachers									0.00
7185 · T Shirts									0.00
Total 7185 · T Shirts									0.00
7190 · Venue									250.00
Total 7190 · Venue									250.00
7105 · Fall Conference - Other									0.00
Total 7105 · Fall Conference - Other									0.00
Total 7105 · Fall Conference							500.00	0.00	1,870.00
7100 · Events - Other									0.00
Total 7100 · Events - Other									0.00
Total 7100 · Events							500.00	0.00	1,870.00
7250 · Meals and Entertainment									0.00
Total 7250 · Meals and Entertainment									0.00
7260 · Miscellaneous									0.00
Total 7260 · Miscellaneous									0.00
7265 · Postage/Packets									0.00
Total 7265 · Postage/Packets									0.00
7270 · Travel and Meeting Expenses									122.21
Total 7270 · Travel and Meeting Expenses									122.21
7275 · Web Design/Software									340.00
Total 7275 · Web Design/Software									340.00
7300 · Business Expenses									0.00
7310 · Business Registration Fees									0.00
Total 7310 · Business Registration Fees									0.00
7300 · Business Expenses - Other									0.00
Total 7300 · Business Expenses - Other									0.00
Total 7300 · Business Expenses									0.00

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Accrual Basis

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

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
7400 · Contract Services									3,801.50
7410 · Accounting Fees									3,801.50
Bill	8/23/2012	58231		Stanfield & O'Dell, ...	July 2012 Ac...	2000 · Accou...	550.00		4,351.50
Total 7410 · Accounting Fees							550.00	0.00	4,351.50
7420 · Legal Fees									0.00
Total 7420 · Legal Fees									0.00
7430 · Outside Contract Services									0.00
Total 7430 · Outside Contract Services									0.00
7400 · Contract Services - Other									0.00
Total 7400 · Contract Services - Other									0.00
Total 7400 · Contract Services							550.00	0.00	4,351.50
7500 · Facilities and Equipment									0.00
7520 · Depr and Amort - Allowable									0.00
Total 7520 · Depr and Amort - Allowable									0.00
7530 · Donated Facilities									0.00
Total 7530 · Donated Facilities									0.00
7540 · Equip Rental and Maintenance									0.00
Total 7540 · Equip Rental and Maintenance									0.00
7550 · Property Insurance									0.00
Total 7550 · Property Insurance									0.00
7560 · Rent, Parking, Utilities									0.00
Total 7560 · Rent, Parking, Utilities									0.00
7500 · Facilities and Equipment - Other									0.00
Total 7500 · Facilities and Equipment - Other									0.00
Total 7500 · Facilities and Equipment									0.00
7600 · Operations									0.00
7610 · Books, Subscriptions, Reference									0.00
Bill	8/20/2012	NAS...		Larry Ravenscroft	NASC - Edu...	2000 · Accou...	78.00		78.00
Total 7610 · Books, Subscriptions, Reference							78.00	0.00	78.00
7620 · Postage, Mailing Service									0.00
Total 7620 · Postage, Mailing Service									0.00
7630 · Printing and Copying									0.00
Total 7630 · Printing and Copying									0.00
7640 · Supplies									0.00
Total 7640 · Supplies									0.00
7650 · Telephone, Telecommunications									0.00
Total 7650 · Telephone, Telecommunications									0.00
7600 · Operations - Other									0.00
Total 7600 · Operations - Other									0.00
Total 7600 · Operations							78.00	0.00	78.00
7700 · Payroll Expenses									0.00
Total 7700 · Payroll Expenses									0.00
7800 · Travel and Meetings									321.68
7810 · Conference, Convention, Meeting									321.68
Total 7810 · Conference, Convention, Meeting									321.68
7820 · Travel									0.00
Total 7820 · Travel									0.00
7800 · Travel and Meetings - Other									0.00
Total 7800 · Travel and Meetings - Other									0.00
Total 7800 · Travel and Meetings									321.68
9100 · Other Types of Expenses									0.00
9110 · Insurance - Liability, D and O									0.00
Total 9110 · Insurance - Liability, D and O									0.00

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Accrual Basis

Oklahoma Assoc of Middle & Junior High
General Ledger

As of August 31, 2012

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
9120 · Other Costs									0.00
Total 9120 · Other Costs									0.00
9100 · Other Types of Expenses - Other									0.00
Total 9100 · Other Types of Expenses - Other									0.00
Total 9100 · Other Types of Expenses									0.00
80000 · Ask My Accountant									0.00
Total 80000 · Ask My Accountant									0.00
No acct									0.00
Total no acct									0.00
TOTAL							3,791.98	3,791.98	0.00