

**Oklahoma Association
of Middle & Junior
High Student Councils, Inc.**

Financial Statements

November 30, 2010 and 2009

Briscoe, Burke & Grigsby LLP

Certified Public Accountants

Tulsa, Oklahoma

Briscoe, Burke & Grigsby LLP
Certified Public Accountants
Tulsa, Oklahoma

Oklahoma Association of Middle & Junior High Student Councils, Inc.
Tulsa, Oklahoma

To the Officers and Directors :

We have compiled the accompanying statements of financial position of Oklahoma Association of Middle & Junior High Student Councils, Inc. (a non-profit Corporation) as of November 30, 2010 and 2009 and the related statements of activities and changes in net assets for the one month and eleven months then ended November 30, 2010 and 2009 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of Oklahoma Association of Middle & Junior High Student Councils, Inc. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. 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 Company's financial position, results of operations, and cash flows. Accordingly, these 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.

Briscoe, Burke & Grigsby LLP
Certified Public Accountants

February 8, 2011

Oklahoma Association of Middle & Junior High Student Councils , Inc.
Statements of Financial Position
As of November 30, 2010 and 2009

Assets

	2010	2009
Current Assets		
BOK - Checking	\$ 20,157.10	\$ 4,144.56
09-10 Reg Fees Receivable	1,343.00	13,739.00
08-09 Reg Fees Receivable	0.00	480.00
10-11 Reg Fees Receivable	17,405.00	0.00
Total Current Assets	\$ 38,905.10	\$ 18,363.56
Property and Equipment		
Office Equipment	\$ 499.99	\$ 499.99
Accumulated Depreciation	(499.99)	(499.99)
Total Property and Equipment	\$ 0.00	\$ 0.00
Total Assets	\$ 38,905.10	\$ 18,363.56

Oklahoma Association of Middle & Junior High Student Councils , Inc.
Statements of Financial Position
As of November 30, 2010 and 2009

Liabilities and Net Assets

	2010	2009
Liabilities		
Total Liabilities	\$ 0.00	\$ 0.00
Net Assets		
Net Assets	\$ 18,022.63	\$ 28,645.74
Increase/(Decrease) in Net Assets	20,882.47	(10,282.18)
Total Net Assets	\$ 38,905.10	\$ 18,363.56
Total Liabilities and Net Assets	\$ 38,905.10	\$ 18,363.56

Oklahoma Association of Middle & Junior High Student Councils , Inc.
Statements of Activities and Changes in Net Assets
For the One Month and Eleven Months Then Ended November 30, 2010 and 2009

	<u>1 Month Ended</u> <u>Nov. 30, 2010</u>	<u>1 Month Ended</u> <u>Nov. 30, 2009</u>	<u>11 Months Ended</u> <u>Nov. 30, 2010</u>	<u>11 Months Ended</u> <u>Nov. 30, 2009</u>
Revenue				
Registration Fees	13,250.00	0.00	52,680.00	51,860.00
Other Income	\$ 0.00	\$ 772.21	\$ 1,635.00	\$ 2,478.21
Total Revenue	\$ 13,250.00	\$ 772.21	\$ 54,315.00	\$ 54,338.21
Operating Expenses				
Accounting Service	\$ 0.00	\$ 1,677.79	\$ 5,852.46	\$ 9,218.98
Advertising Expense	0.00	500.00	150.00	1,743.97
Auto Expense	0.00	0.00	888.10	1,709.85
Bank Charges	8.04	8.41	76.19	66.71
Conf Dues & Subs.	0.00	0.00	225.00	0.00
Conference Badges / Lanyards	0.00	0.00	0.00	233.00
Conference Deco / Props	601.07	605.78	1,701.90	605.78
Conference Games / Entertain .	250.00	4,482.40	1,762.00	4,932.40
Conference Meals	7,177.68	16,512.46	7,427.68	16,939.21
Equipment Rental	345.44	0.00	345.44	0.00
Facility Rental	0.00	0.00	0.00	3,105.00
Miscellaneous	0.00	0.00	1,824.00	1,123.70
Other Conf Expenses	312.00	0.00	1,102.26	579.14
Postage / Packets	0.00	0.00	123.67	192.20
Printing / Copies	0.00	0.00	0.00	19.53
Prizes	0.00	0.00	0.00	68.70
Security / EMS	0.00	100.00	0.00	100.00
Speaker Fees / Travel	600.00	2,465.03	8,800.00	11,715.03
Sponsor Fees	0.00	0.00	0.00	660.00
Substitute Teachers	0.00	0.00	65.00	0.00
Supplies	0.00	0.00	27.77	4,039.00
T-Shirt Expense	1,834.00	3,316.25	1,834.00	3,406.05
Travel & Meeting Expenses	0.00	0.00	927.06	2,269.19
Web Site	0.00	1,307.95	300.00	1,892.95
Total Operating Expenses	\$ 11,128.23	\$ 30,976.07	\$ 33,432.53	\$ 64,620.39
Change in Net Assets	\$ 2,121.77	\$ (30,203.86)	\$ 20,882.47	\$ (10,282.18)
Net Assets - Beginning of Year	\$ 36,111.73	\$ 48,567.42	\$ 18,022.63	\$ 28,645.74
Net Assets - End of Year	\$ 38,233.50	\$ 18,363.56	\$ 38,905.10	\$ 18,363.56

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 Accrual Basis

OAMJHSC
 General Ledger
 As of November 30, 2010

Type	Date	Num	Name	Split	Amount	Balance
1000 - BOK - Checking						4,745.33
General Jour...	11/3/2010	192		1102 - 10-11 Reg Fees ...	4,610.00	9,355.33
Check	11/3/2010	1704	Triple T Printing	6026 - T-Shirt Expense	-1,834.00	7,521.33
Check	11/3/2010	1705	Triple T Printing	6017 - Other Conf Expen...	-312.00	7,209.33
Check	11/3/2010	1706	S & S Textiles	6008 - Conference Deco...	-39.83	7,169.50
Check	11/3/2010	1707	Marianne's	6011 - Equipment Rental	-345.44	6,824.06
Check	11/15/2010	EFT	Bank of Oklahoma	6004 - Bank Charges	-8.04	6,816.02
Transfer	11/16/2010	Dep		1102 - 10-11 Reg Fees ...	21,930.00	28,746.02
Check	11/16/2010	1708	Wendy Howard	6008 - Conference Deco...	-391.44	28,354.58
Check	11/16/2010	1709	Brooke Perez	6008 - Conference Deco...	-169.80	28,184.78
Check	11/16/2010	1710	Urban Catering	6010 - Conference Meals	-7,177.68	21,007.10
Check	11/16/2010	1711	The Small Pocket Poets A...	6009 - Conference Gam...	-250.00	20,757.10
Check	11/16/2010	1712	Kevin Wanzer	6022 - Speaker Fees / Tr...	-600.00	20,157.10
Total 1000 - BOK - Checking					15,411.77	20,157.10
1001 - Petty Cash						0.00
Total 1001 - Petty Cash						0.00
Accounts Receivable						0.00
Total Accounts Receivable						0.00
Registration Fees Receivable						0.00
Total Registration Fees Receivable						0.00
1002 - Undeposited Funds						0.00
Total 1002 - Undeposited Funds						0.00
1100 - 08-09 Reg Fees Receivable						0.00
Total 1100 - 08-09 Reg Fees Receivable						0.00
1101 - 09-10 Reg Fees Receivable						1,343.00
Total 1101 - 09-10 Reg Fees Receivable						1,343.00
1102 - 10-11 Reg Fees Receivable						30,695.00
General Jour...	11/3/2010	191		4000 - Registration Fees	13,250.00	43,945.00
General Jour...	11/3/2010	192		1000 - BOK - Checking	-4,610.00	39,335.00
Transfer	11/16/2010			1000 - BOK - Checking	-21,930.00	17,405.00
Total 1102 - 10-11 Reg Fees Receivable					-13,290.00	17,405.00
1500 - Office Equipment						499.99
Total 1500 - Office Equipment						499.99
1550 - Accumulated Depreciation						-499.99
Total 1550 - Accumulated Depreciation						-499.99
1150 - Petty Cash Receivable						0.00
Total 1150 - Petty Cash Receivable						0.00
Conference Expense Payable						0.00
Total Conference Expense Payable						0.00
Payroll Liabilities						0.00
Total Payroll Liabilities						0.00
2100 - 08-09 Accounts Payable						0.00
Total 2100 - 08-09 Accounts Payable						0.00
Fund Balance						0.00
Total Fund Balance						0.00
3000 - Net Assets						-18,022.63

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 Accrual Basis

OAMJHSC
 General Ledger
 As of November 30, 2010

Type	Date	Num	Name	Split	Amount	Balance
Total 3000 · Net Assets						-18,022.63
30000 · Opening Bal Equity						0.00
Total 30000 · Opening Bal Equity						0.00
Registration Refund						0.00
Total Registration Refund						0.00
4000 · Registration Fees						-39,430.00
General Jour...	11/3/2010	191		1102 · 10-11 Reg Fees ...	-13,250.00	-52,680.00
Total 4000 · Registration Fees						-13,250.00
4001 · Other Income						-1,635.00
Total 4001 · Other Income						-1,635.00
Depreciation						0.00
Total Depreciation						0.00
Payroll Expenses						0.00
Total Payroll Expenses						0.00
Photos						0.00
Total Photos						0.00
Speaker Travel Expense						0.00
Total Speaker Travel Expense						0.00
Sponsor Travel Expense						0.00
Total Sponsor Travel Expense						0.00
Uncollectible Fees						0.00
Total Uncollectible Fees						0.00
6000 · Accounting Service						5,852.46
Total 6000 · Accounting Service						5,852.46
6001 · Advertising Expense						150.00
Total 6001 · Advertising Expense						150.00
6002 · Auto Expense						888.10
Total 6002 · Auto Expense						888.10
6003 · Bad Debt Expense						0.00
Total 6003 · Bad Debt Expense						0.00
6004 · Bank Charges						68.15
Check	11/15/2010	EFT	Bank of Oklahoma	1000 · BOK - Checking	8.04	76.19
Total 6004 · Bank Charges						8.04
6005 · Conf Dues & Subscriptions						225.00
Total 6005 · Conf Dues & Subscriptions						225.00
6006 · Conference Badges / Lanyards						0.00
Total 6006 · Conference Badges / Lanyards						0.00
6007 · Conference Bags						0.00
Total 6007 · Conference Bags						0.00
6008 · Conference Deco / Props						1,100.83
Check	11/3/2010	1706	S & S Textiles	1000 · BOK - Checking	39.83	1,140.66
Check	11/16/2010	1708	Wendy Howard	1000 · BOK - Checking	391.44	1,532.10

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Accrual Basis

OAMJHSC
General Ledger
As of November 30, 2010

Type	Date	Num	Name	Split	Amount	Balance
Check	11/16/2010	1709	Brooke Perez	1000 · BOK - Checking	169.80	1,701.90
Total 6008 · Conference Deco / Props					601.07	1,701.90
6009 · Conference Games / Entertain.						1,512.00
Check	11/16/2010	1711	The Small Pocket Poets A...	1000 · BOK - Checking	250.00	1,762.00
Total 6009 · Conference Games / Entertain.					250.00	1,762.00
6010 · Conference Meals						250.00
Check	11/16/2010	1710	Urban Catering	1000 · BOK - Checking	7,177.68	7,427.68
Total 6010 · Conference Meals					7,177.68	7,427.68
6011 · Equipment Rental						0.00
Check	11/3/2010	1707	Marianne's	1000 · BOK - Checking	345.44	345.44
Total 6011 · Equipment Rental					345.44	345.44
6012 · Facility Rental						0.00
Total 6012 · Facility Rental						0.00
6013 · Janitorial						0.00
Total 6013 · Janitorial						0.00
6014 · Liability Insurance						0.00
Total 6014 · Liability Insurance						0.00
6015 · Lights / Sound / Music / DVD						0.00
Total 6015 · Lights / Sound / Music / DVD						0.00
6016 · Miscellaneous						1,824.00
Total 6016 · Miscellaneous						1,824.00
6017 · Other Conf Expenses						790.26
Check	11/3/2010	1705	Triple T Printing	1000 · BOK - Checking	312.00	1,102.26
Total 6017 · Other Conf Expenses					312.00	1,102.26
6018 · Postage / Packets						123.67
Total 6018 · Postage / Packets						123.67
6019 · Printing / Copies						0.00
Total 6019 · Printing / Copies						0.00
6020 · Prizes						0.00
Total 6020 · Prizes						0.00
6021 · Security / EMS						0.00
Total 6021 · Security / EMS						0.00
6022 · Speaker Fees / Travel						8,200.00
Check	11/16/2010	1712	Kevin Wanzer	1000 · BOK - Checking	600.00	8,800.00
Total 6022 · Speaker Fees / Travel					600.00	8,800.00
6023 · Sponsor Fees						0.00
Total 6023 · Sponsor Fees						0.00
6024 · Substitute Teachers						65.00
Total 6024 · Substitute Teachers						65.00
6025 · Supplies						27.77
Total 6025 · Supplies						27.77
6026 · T-Shirt Expense						0.00
Check	11/3/2010	1704	Triple T Printing	1000 · BOK - Checking	1,834.00	1,834.00

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Accrual Basis

OAMJHSC
General Ledger
As of November 30, 2010

Type	Date	Num	Name	Split	Amount	Balance
Total 6026 · T-Shirt Expense					1,834.00	1,834.00
6027 · Travel & Meeting Expenses						927.06
Total 6027 · Travel & Meeting Expenses						927.06
6028 · Web Site						300.00
Total 6028 · Web Site						300.00
No acct						0.00
Total no acct						0.00
TOTAL					0.00	0.00

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 Accrual Basis

OAMJHSC
 Adjusting Journal Entries
 November 2010

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
11/3/2010	191	Registrations received	1102 · 10-11 Reg Fees Receivable	13,250.00	
		Registrations received	4000 · Registration Fees		13,250.00
				<u>13,250.00</u>	<u>13,250.00</u>
11/3/2010	192	Record deposit	1000 · BOK - Checking	4,610.00	
		Record deposit	1102 · 10-11 Reg Fees Receivable		4,610.00
				<u>4,610.00</u>	<u>4,610.00</u>
TOTAL				<u>17,860.00</u>	<u>17,860.00</u>

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Reconciliation Summary
1000 - BOK - Checking, Period Ending 11/30/2010

	<u>Nov 30, 10</u>
Beginning Balance	14,987.66
Cleared Transactions	
Checks and Payments - 15 items	-20,036.07
Deposits and Credits - 3 items	26,540.00
Total Cleared Transactions	<u>6,503.93</u>
Cleared Balance	<u><u>21,491.59</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	-1,334.49
Total Uncleared Transactions	<u>-1,334.49</u>
Register Balance as of 11/30/2010	<u><u>20,157.10</u></u>
New Transactions	
Checks and Payments - 6 items	-11,316.62
Deposits and Credits - 1 item	7,140.00
Total New Transactions	<u>-4,176.62</u>
Ending Balance	<u><u>15,980.48</u></u>

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Reconciliation Detail
1000 - BOK - Checking, Period Ending 11/30/2010

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						14,987.66
Cleared Transactions						
Checks and Payments - 15 items						
Check	10/18/2010	1696	Angela Dudley	X	-116.96	-116.96
Check	10/26/2010	1697	Real Inspiration Inc.	X	-4,000.00	-4,116.96
Check	10/26/2010	1698	Kevin Wanzer	X	-4,000.00	-8,116.96
Check	10/26/2010	1699	Game Time Inflatables	X	-708.40	-8,825.36
Check	10/26/2010	1702	Trophy and Plaque ...	X	-555.06	-9,380.42
Check	10/26/2010	1700	The Small Pocket P...	X	-250.00	-9,630.42
Check	10/26/2010	1701	Award Solutions	X	-59.74	-9,690.16
Check	10/26/2010	1703	Angela Dudley	X	-28.92	-9,719.08
Check	11/3/2010	1704	Triple T Printing	X	-1,834.00	-11,553.08
Check	11/3/2010	1707	Marianne's	X	-345.44	-11,898.52
Check	11/3/2010	1705	Triple T Printing	X	-312.00	-12,210.52
Check	11/3/2010	1706	S & S Textiles	X	-39.83	-12,250.35
Check	11/15/2010	EFT	Bank of Oklahoma	X	-8.04	-12,258.39
Check	11/16/2010	1710	Urban Catering	X	-7,177.68	-19,436.07
Check	11/16/2010	1712	Kevin Wanzer	X	-600.00	-20,036.07
Total Checks and Payments					-20,036.07	-20,036.07
Deposits and Credits - 3 items						
Check	2/18/2010	1669	Real Inspiration Inc.	X	0.00	0.00
General Journal	11/3/2010	192		X	4,610.00	4,610.00
Transfer	11/16/2010	Dep		X	21,930.00	26,540.00
Total Deposits and Credits					26,540.00	26,540.00
Total Cleared Transactions					6,503.93	6,503.93
Cleared Balance					6,503.93	21,491.59
Uncleared Transactions						
Checks and Payments - 4 items						
Check	2/3/2010	1663	Tulsa Public Schools		-523.25	-523.25
Check	11/16/2010	1708	Wendy Howard		-391.44	-914.69
Check	11/16/2010	1711	The Small Pocket P...		-250.00	-1,164.69
Check	11/16/2010	1709	Brooke Perez		-169.80	-1,334.49
Total Checks and Payments					-1,334.49	-1,334.49
Total Uncleared Transactions					-1,334.49	-1,334.49
Register Balance as of 11/30/2010					5,169.44	20,157.10
New Transactions						
Checks and Payments - 6 items						
Check	12/1/2010	1714	Hillsdale Freewill Ba...		-7,688.75	-7,688.75
Check	12/1/2010	1713	Briscoe, Burke & Gri...		-2,379.37	-10,068.12
Check	12/9/2010	1716	Fellowship Printing		-300.00	-10,368.12
Check	12/9/2010	1715	Susan Orton		-45.00	-10,413.12
Check	12/13/2010	1717	Real Inspiration Inc.		-800.00	-11,213.12
Check	12/13/2010	1718	Triple T Printing		-103.50	-11,316.62
Total Checks and Payments					-11,316.62	-11,316.62

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Reconciliation Detail
1000 - BOK - Checking, Period Ending 11/30/2010

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Deposits and Credits - 1 item						
Transfer	12/13/2010	Dep			7,140.00	7,140.00
Total Deposits and Credits					7,140.00	7,140.00
Total New Transactions					-4,176.62	-4,176.62
Ending Balance					992.82	15,980.48