

**Oklahoma Association for the Education of Young Children**  
**Financial Statements**  
**Cash Basis**  
**December 31, 2024**



## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Oklahoma Association for the Education of Young Children  
Edmond, OK

Management is responsible for the accompanying financial statements of Oklahoma Association for the Education of Young Children (a 501(c) (3)), which comprise the statement of financial position – cash basis as of December 31, 2024, and the related statement of activities – cash basis and the statement of functional expenses – cash basis for the twelve months ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, net assets, revenues, and expenses. 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 for the Education of Young Children.

A handwritten signature in black ink that reads "Arledge &amp; Associates PC".

December 17, 2025  
Oklahoma City, OK

**Oklahoma Association For The Education of Young Children**  
**Statement of Financial Position**  
**Cash Basis**  
**As of December 31, 2024**

**ASSETS**

**Current Assets**

Cash	\$ 39,549
Investments	<u>207,970</u>
Total Current Assets	<u>247,519</u>

**Property and Equipment**

Furniture & fixtures	851
Equipment	1,075
Accumulated depreciation	<u>(1,926)</u>
Total Property and Equipment, net	<u>-</u>

**Total Assets**

\$ 247,519

**LIABILITIES AND NET ASSETS**

**Total Liabilities**

\$ -

**Net Assets**

Without donor restrictions	241,232
With donor restrictions	<u>6,287</u>

**Total Net Assets**

247,519

**Total Liabilities and Net Assets**

\$ 247,519

**Oklahoma Association For The Education of Young Children**  
**Statement of Activities**  
**Cash Basis**  
**For the Year Ended December 31, 2024**

	<b>Without Donor Restriction</b>	<b>With Donor Restriction</b>	<b>Total</b>
<b>Revenue and Other Support</b>			
Memberships	\$ 13,126	\$ 254	\$ 13,380
Conference registrations and exhibitors	15,902	-	15,902
Miscellaneous donations	9,160	-	9,160
Net assets released from restrictions	30	(30)	-
<b>Total Revenue</b>	<b>38,218</b>	<b>224</b>	<b>38,442</b>
<b>Expenses</b>			
Program expenses	36,295	-	36,295
Administrative expenses	16,191	-	16,191
<b>Total Expenses</b>	<b>52,486</b>	<b>-</b>	<b>52,486</b>
Change In Net Assets From Operations	(14,268)	224	(14,044)
<b>Other Income and Expenses</b>			
Interest and dividends	28,016	-	28,016
<b>Total Other Income and Expenses</b>	<b>28,016</b>	<b>-</b>	<b>28,016</b>
Change in Net Assets	13,748	224	13,972
Net Assets, Beginning of Year	227,484	6,063	233,547
<b>Net Assets, End of Year</b>	<b>\$ 241,232</b>	<b>\$ 6,287</b>	<b>\$ 247,519</b>

**Oklahoma Association For The Education of Young Children**  
**Statement of Functional Expenses**  
**Cash Basis**  
**For the Year Ended December 31, 2024**

	<b>Program</b>	<b>Administrative</b>	<b>Total</b>
<b>Expenses</b>			
Awards and membership	\$ 328	\$ -	\$ 328
Bank fees	- -	110	110
Conference	11,994	- -	11,994
Contract labor	13,824	9,216	23,040
Directors and officers insurance	- -	1,121	1,121
Dues and subscriptions	- -	134	134
Miscellaneous	5,448	1,244	6,692
Professional fees	1,475	1,311	2,786
Rent	2,160	540	2,700
Speaker fees	350	- -	350
Supplies	- -	215	215
Travel and meetings	- -	2,121	2,121
Website	716	179	895
<b>Total Expenses</b>	<b><u>\$ 36,295</u></b>	<b><u>\$ 16,191</u></b>	<b><u>\$ 52,486</u></b>