

**FINANCIAL STATEMENTS – REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**MOORE INDEPENDENT SCHOOL DISTRICT NO. 2,
CLEVELAND COUNTY, OKLAHOMA**

JUNE 30, 2023

Audited by

**BLEDSOE, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, LLP**

BROKEN ARROW, OK

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2023

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MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
JUNE 30, 2023

TABLE OF CONTENTS

	<u>Page No.</u>
School District Officials	2
Table of Contents	3-4
Independent Auditor's Report	5-7
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements - Regulatory Basis – Performed in Accordance with Government Auditing Standards	8-9
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required By the Uniform Guidance	10-12
Disposition of Prior Year's Reportable Conditions and Material Instances of Noncompliance	13
Schedule of Audit Results, Findings and Questioned Costs	14
Combined Financial Statements – Regulatory Basis	
Combined Statement of Assets, Liabilities and Fund Balance All Fund Types and Account Groups – Regulatory Basis	15
Combined Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – All Governmental Fund Types – Regulatory Basis	16
Combined Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – Budget and Actual – Budgeted Governmental Fund Types – Regulatory Basis	17-19
Notes to Combined Financial Statements - Regulatory Basis	20-40
Combining Financial Statements – Regulatory Basis	
Combining Statement of Assets, Liabilities and Fund Balance – All Special Revenue Funds – Regulatory Basis	41

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
JUNE 30, 2023

Page No.

Combining Financial Statements – Regulatory Basis – cont’d

Combining Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – All Special Revenue Funds – Regulatory Basis	42
Combining Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – Budget and Actual – Budgeted Special Revenue Fund Types – Regulatory Basis	43
Combining Statement of Assets, Liabilities and Fund Equity – All Capital Project Funds – Regulatory Basis	44
Combining Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – All Capital Project Funds – Regulatory Basis	45
Combining Statement of Changes in Assets and Liabilities – Agency Funds – Regulatory Basis	46-54
Schedule of Expenditures of Federal Awards – Regulatory Basis	55
Schedule of Expenditures of Federal Awards – Regulatory Basis Prepared For the Oklahoma State Department of Education	56
Schedule of Statutory, Fidelity and Honesty Bonds	57
Schedule of Accountant’s Professional Liability Insurance Affidavit	58



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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Moore Independent School District No. 2
Moore, Cleveland County, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Moore Independent School District No. 2, Moore, Cleveland County, Oklahoma (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District, as of June 30, 2023, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the Oklahoma State Department of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the District, on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the District's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly

to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

January 8, 2024



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Board of Education
Moore Independent School District No. 2
Moore, Cleveland County, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the fund type and account group financial statements – regulatory basis of the Moore Independent School District No. 2, Moore, Cleveland County, Oklahoma (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 8, 2024, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts as provided by the Oklahoma State Department of Education.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

January 8, 2024



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Board of Education
Moore Independent School District No. 2
Moore, Cleveland County, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Moore Independent School District No. 2, Moore, Cleveland County, Oklahoma's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

January 8, 2024

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NONCOMPLIANCE
JUNE 30, 2023

There were no prior year significant deficiencies.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

Section 1 - Summary of Auditor's Results

1. An unmodified opinion on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education and an adverse opinion on the combined financial statements in conformity with generally accepted accounting principles.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.
4. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over major programs.
5. An unmodified report was issued on the compliance for major programs in conformity with the regulatory basis of accounting.
6. The audit disclosed no audit findings which are required to be reported under the Uniform Guidance, 2 CFR 200.51(a).
7. Programs determined to be major are the COVID-19 Education Stabilization Fund-ARP ESSER III Program (84.425D), Title I Program (84.010) which were not clustered in determination, and the Child Nutrition Programs (10.553, 10.555, 10.559) which were clustered in determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$877,990.
9. The auditee was determined to be a low-risk auditee.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS

None

Section 3 – Findings and questioned costs for federal awards

None

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
JUNE 30, 2023

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		DEBT SERVICE	AGENCY FUNDS	
<u>ASSETS</u>							
Cash & cash equivalents	\$ 39,951,961	18,092,496	24,816,142	39,762,836	5,633,723		128,257,158
Inventory	288,285	231,949					520,234
Capital assets						371,582,997	371,582,997
Amounts available in debt service						39,762,836	39,762,836
Amount to be provided for retirement of long-term debt							
Total Assets	\$ 40,240,246	18,324,445	24,816,142	39,762,836	5,633,723	371,582,997	103,319,621
							643,442,846
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities	\$ 5,324,575	474,315	583,202		5,633,723		6,382,092
Warrants payable							5,633,723
Funds held for school organizations							
Long-term debt:							
Compensated leave						2,212,457	2,212,457
Bonds payable						140,870,000	140,870,000
Total liabilities	5,324,575	474,315	583,202	0	5,633,723	0	155,098,272
Fund Balance and Other Credits							
Cash Fund Balances						371,582,997	371,582,997
Investment in General Fixed Assets							520,234
Restricted for inventories	288,285	231,949					81,613,957
Restricted		17,618,181	24,232,940	39,762,836			34,627,386
Unrestricted	34,627,386						
Total Fund Balance and Other Credits	34,915,671	17,850,130	24,232,940	39,762,836	0	371,582,997	488,344,574
Total Liabilities, Fund Balance and Other Credits	\$ 40,240,246	18,324,445	24,816,142	39,762,836	5,633,723	371,582,997	643,442,846

The notes to the combined financial statements are an integral part of this statement

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-2, CLEVELAND COUNTY
COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
IN CASH FUND BALANCES - ALL GOVERNMENTAL FUND TYPES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	
Revenues Collected:					
Local sources	\$ 53,143,038	11,411,645		37,912,414	102,467,097
Intermediate sources	7,444,862				7,444,862
State sources	116,385,636	923,351			117,308,987
Federal sources	19,267,703	7,822,508			27,090,211
Interest earnings	1,407,474	484,374	2,285,842	1,576,245	5,753,935
Nonrevenue receipts	6,813,921				6,813,921
Total revenues collected	<u>204,462,634</u>	<u>20,641,878</u>	<u>2,285,842</u>	<u>39,488,659</u>	<u>266,879,013</u>
Expenditures:					
Instruction	120,391,829	15,560	2,471,943		122,879,332
Support services	76,059,557	5,579,564	6,135,124		87,774,245
Operation of noninstructional services	6,866,794	5,518,099	318,579		12,703,472
Facilities acquisition and construction svcs	22,086	2,236,195	46,006,499		48,264,780
Other outlays:					
Reimbursement		5,747,147	11,798		5,758,945
Debt service				35,183,765	35,183,765
Private non-profit schools	14,641				14,641
Other uses	10,000				10,000
Total expenditures	<u>203,364,907</u>	<u>19,096,565</u>	<u>54,943,943</u>	<u>35,183,765</u>	<u>312,589,180</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	1,097,727	1,545,313	(52,658,101)	4,304,894	(45,710,167)
Other financing sources (uses):					
Proceeds from sale of bonds			54,990,000		54,990,000
Adjustments to prior year encumbrances	4,486	57			4,543
Total other financing sources (uses)	<u>4,486</u>	<u>57</u>	<u>54,990,000</u>	<u>0</u>	<u>54,994,543</u>
Excess of revenue collected over (under) expenditures	1,102,213	1,545,370	2,331,899	4,304,894	9,284,376
Cash fund balances, beginning of year	<u>33,808,317</u>	<u>16,292,541</u>	<u>21,901,041</u>	<u>35,457,942</u>	<u>107,459,841</u>
Change in reserve of inventories	<u>5,141</u>	<u>12,219</u>	<u>0</u>	<u>0</u>	<u>17,360</u>
Cash fund balances, end of year	<u>\$ 34,915,671</u>	<u>17,850,130</u>	<u>24,232,940</u>	<u>39,762,836</u>	<u>116,761,577</u>

The notes to the combined financial statements are an integral part of this statement

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-2, CLEVELAND COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND		
	Original/Final Budget	Actual	Prior Year Actual
Revenues Collected:			
Local sources	\$ 51,438,592	53,143,038	48,942,163
Intermediate sources	6,854,691	7,444,862	7,854,394
State sources	117,472,768	116,385,636	112,574,719
Federal sources	20,571,211	19,267,703	18,256,208
Interest earnings	200,000	1,407,474	46,660
Nonrevenue receipts	6,500,000	6,813,921	6,222,030
Total revenues collected	<u>203,037,262</u>	<u>204,462,634</u>	<u>193,896,174</u>
Expenditures:			
Instruction	129,465,958	120,391,829	117,971,005
Support services	78,911,593	76,059,557	65,174,501
Operation of noninstructional services	7,103,730	6,866,794	6,202,865
Facilities acquisition & construction services	5,000	22,086	1,027,917
Other outlays:			
Indirect cost entitlement	470,447		
Private non-profit schools	23,881	14,641	11,578
Other uses	20,581,826	10,000	
Total expenditures	<u>236,562,435</u>	<u>203,364,907</u>	<u>190,387,866</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(33,525,173)	1,097,727	3,508,308
Adjustments to prior year encumbrances	<u>0</u>	<u>4,486</u>	<u>3,224</u>
Excess of revenues collected over (under) expenditures	(33,525,173)	1,102,213	3,511,532
Cash fund balance, beginning of year	33,808,317	33,808,317	30,419,949
Change in reserve of inventories	<u>0</u>	<u>5,141</u>	<u>(123,164)</u>
Cash fund balance, end of year	<u>\$ 283,144</u>	<u>34,915,671</u>	<u>33,808,317</u>

The notes to the combined financial statements are an integral part of this statement

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-2, CLEVELAND COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 12,533,514	11,411,645	7,614,927
State sources	298,000	923,351	679,210
Federal sources	5,995,669	7,822,508	13,896,627
Interest earnings	51,000	484,374	7,101
Total revenues collected	18,878,183	20,641,878	22,197,865
Expenditures:			
Instruction	17,768	15,560	
Support services	7,662,138	5,579,564	8,296,478
Operation of noninstructional services	19,683,666	5,518,099	4,621,152
Facilities acquisition & construction services	4,091,625	2,236,195	3,406,009
Other outlays:			
Reimbursement	3,495,797	5,747,147	5,131,669
Other Uses			
Total expenditures	34,950,994	19,096,565	21,455,308
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(16,072,811)	1,545,313	742,557
Adjustments to prior year encumbrances	0	57	105
Excess of revenues collected over (under) expenditures	(16,072,811)	1,545,370	742,662
Cash fund balances, beginning of year	16,292,541	16,292,541	15,532,705
Change in reserve of inventories	0	12,219	17,174
Cash fund balances, end of year	\$ 219,730	17,850,130	16,292,541

The notes to the combined financial statements are an integral part of this statement

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	DEBT SERVICE FUND		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 36,601,961	37,912,414	35,325,443
Interest earnings		1,576,245	88,410
Total revenues collected	36,601,961	39,488,659	35,413,853
Requirements:			
Bonds	35,981,250	32,725,000	31,715,000
Coupons	2,419,785	2,455,494	2,392,212
Judgments	12,532	3,271	15,646
Total requirements	38,413,567	35,183,765	34,122,858
Excess of revenue collected over (under) expenditures	(1,811,606)	4,304,894	1,290,995
Cash fund balance, beginning of year	35,457,942	35,457,942	34,166,947
Cash fund balance, end of year	\$ 35,457,942	39,762,836	35,457,942

The notes to the combined financial statements are an integral part of this statement

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Moore Public Schools Independent District, No. I-2 (the “District”), have been prepared in conformity with another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education as authorized by Oklahoma Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with the accounting principles generally accepted in the United States of America. The District’s accounting policies are described in the following notes that are an integral part of the District’s financial statements.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the District is the Board of Education composed of five elected members. The appointed superintendent is the executive officer of the District. The Board, constituting an on-going entity, is the level of government, which has governance responsibilities over all activities, related to public elementary and secondary school education within the jurisdiction of the local independent school district. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental “reporting entity” as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

A. Reporting Entity – cont’d

whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District’s reporting entity.

B. Measurement Focus

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: Governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental Fund Types

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

General Fund – The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include state and local property taxes and state funding under the Foundation and Incentive Aid Program. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

B. Measurement Focus - cont’d

Special Revenue Funds – Special revenue funds account for revenue sources that are restricted to expenditures for specific purposes. The special revenue funds typically include the building, co-op, insurance recovery and child nutrition funds.

Building Fund – The building fund consists mainly of monies derived from property taxes levied for the purpose of erecting, remodeling, repairing, or maintaining school buildings and for purchasing furniture, equipment and computer software to be used on or for school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security systems, and for paying salaries of security personnel.

Co-op Fund – The co-op fund is established when the boards of education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs. The District did not maintain a co-op fund.

Insurance Recovery Fund – The insurance recovery fund is established when the District receives insurance recoveries from property damage (normally weather related) to be used for all property repair and replacement. The District did not maintain an insurance recovery fund.

Child Nutrition Fund - The child nutrition fund consists of monies derived from federal and state financial assistance and food sales. This fund is used to account for the various nutrition programs provided to students.

Debt Service Fund – The debt service fund is the District’s sinking fund and is used to account for the accumulation of financial resources for the payment of general long-term (including judgments) debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

Capital Projects Fund – The capital projects fund is the District’s bond fund and is used to account for the proceeds of bond sales to be used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and acquiring transportation equipment.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

B. Measurement Focus – cont’d

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. The terms “non-expendable” and “expendable” refer to whether or not the District is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operation.

Expendable Trust Funds – Expendable trust funds typically include the gifts and endowments fund. The District did not maintain a gifts and endowment fund during the 2022-23 fiscal year.

Gifts and Endowments Fund – The gifts and endowments fund receives its assets by way of philanthropic foundations, individuals, or private organizations for which no repayment or special service to the contributor is expected. This fund is used to promote the general welfare of the District.

Agency Fund – The agency fund is the school activities fund which is used to account for monies collected principally through the fundraising efforts of students and District-sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing and accounting for these activity funds.

Account Groups

An account group is not a fund and consists of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

General Long-Term Debt Account Group – This account group is established to account for all the long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for other liabilities (judgements and lease purchases) which are to be paid from funds provided in future years.

General Fixed Assets Account Group – This account group is used by governments to account for the property, plant and equipment of the school district.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

B. Measurement Focus – cont’d

Memorandum Only - Total Column

The total column on the combined financial statements – regulatory basis is captioned “memorandum only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Basis of Accounting and Presentation

The District prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements – Management’s Discussion and Analysis for State and Local Governments* with certain modifications. This format differs significantly from that required by GASB 34.

The financial statements are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.
- Compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses are to be recognized when the related liabilities are incurred for governmental fund types and, when revenues are earned for proprietary fund types.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

C. Basis of Accounting and Presentation – cont’d

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory basis of accounting. Revenues are recognized when they are received rather than earned and expenditures are generally recognized when encumbered/reserved rather than at the time the related fund liability is incurred. These practices differ from accounting principles generally accepted in the United States.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. A preliminary budget must be submitted to the Board of Education by December 31, for the fiscal year beginning the following July 1. If the preliminary budget requires an additional levy, the District must hold an election on the first Tuesday in February to approve the levy. If the preliminary budget does not require an additional levy, it becomes the legal budget. If an election is held and the taxes are approved, then the preliminary budget becomes the legal budget. If voters reject the additional taxes, the District must adopt a budget within the approved tax rate.

A budget is legally adopted by the Board of Education for all funds (with the exception of the trust and agency funds) that includes revenues and expenditures.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Unencumbered appropriations lapse at the end of each fiscal year. While the Debt Service Fund is a governmental fund, a comparison of budget to actual schedule is presented in the financial statements, although the board can exercise no control of the revenue sources for this fund (except interest earnings), and no control over its expenditures.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity

Cash and Cash Equivalents – The District considers all cash on hand, demand deposit accounts, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

Investments – The District considers investments of direct obligations of the United States government and agencies, certificates of deposits, savings accounts or savings certificates with maturities of greater than three months. All investments are recorded at cost, which approximates market value.

Inventories – The value of consumable inventories at June 30, 2023 are recorded at cost in the combined financial statements.

Fixed Assets and Property, Plant and Equipment – The District has maintained a record of general fixed assets, and, accordingly, a General Fixed Assets Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Department of Education is included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Warrants Payable – Warrants are issued to meet the obligations for goods and services provided to the District. The District recognizes a liability for the amount of outstanding warrants that have yet to be redeemed by the District's treasurer.

Encumbrances – Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the District for which a warrant has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting. While the regulatory basis that is used for the Debt Service Fund approximates full accrual accounting, the accruals recorded are reported to meet regulatory requirements, as opposed to the requirements of generally accepted accounting principles.

Compensated Absences – The District provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. District policy allows certified employees to accumulate such days to a maximum number of days. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources had not been reported as an expenditure of the governmental fund that will pay it since the financial statements have been prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

E. Assets, Liabilities and Fund Equity – cont’d

Funds Held for School Organizations – Funds held for school organizations represent the funds received or collected from students or other cocurricular and extracurricular activities conducted in the District, control over which is exercised by the board of education. These funds are credited to the account maintained for the benefit of each particular activity within the school activity fund.

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fund Balance – In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *non-spendable* (i.e., fund balance associated with assets that are not in spendable form, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amount in the spendable fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government’s highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts) but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity – cont'd

Assigned fund balance represents amounts that are intended to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds other than the general fund, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

Unassigned fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

F. Revenue and Expenditures

Local Revenues – Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. The District is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within the District. These property taxes are distributed to the District's general, building and sinking funds based on the levies approved for each fund. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax rolls for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes is due prior to January 1. The second half is due prior to April 1. If the first payment is not made in a timely manner, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1, of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property. Other local sources of revenues include tuition, fees, rentals, disposals, commissions and reimbursements.

Intermediate Revenues - Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit, or a political subdivision between the District and the state and distributed to Districts in amounts that differ in proportion to those which are collected within such systems.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont’d

F. Revenue and Expenditures – cont’d

State Revenues – Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the Districts.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions from or additions to the revenue of the year when the adjustment is made.

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

Federal Revenues – Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a passthrough from another government, such as the state. Entitlement is the amount of payment to which the District is entitled pursuant to an allocation formula contained in applicable statutes. The majority of the federal revenues received by the District are apportioned to the general fund. The District maintains a separate child nutrition fund and the federal revenues received for the child nutrition programs are apportioned there.

Non-Monetary Transactions – The District receives commodities from the U.S. Department of Agriculture. The value of these commodities has been included in the Schedule of Expenditures of Federal Awards; however, they have not been included in the financial statements as either revenue or expense since they are not reported under the regulatory basis of accounting.

Interest Earnings – Represent compensation for the use of financial sources over a period of time.

Nonrevenue Receipts – Nonrevenue receipts represent receipts deposited into a fund that are not new revenues to the District, but the return of assets.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

Support Services Expenditures – Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

Operation of Noninstructional Services Expenditures – Activities concerned with providing noninstructional services to students, staff or the community.

Facilities Acquisition and Construction Services Expenditures – Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the District or a third-party administrator.

Repayment Expenditures – Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, non-qualified expenditures and other refunds to be repaid from District funds.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. There were no interfund transfers made during the 2022-23 fiscal year.

2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District's cash deposits and investments at June 30, 2023, were \$128,257,158 at financial institutions and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. Due to the required liquidity for those investments, these funds have no defined maturity dates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Investment Credit risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrument to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

2. CASH AND INVESTMENTS – cont'd

- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous bullet items.

Concentration of Investment Credit Risk – The District places no limit on the amount it may invest in any one issuer.

3. INTERFUND RECEIVABLES AND PAYABLES

There were no interfund receivables or payables at June 30, 2023.

4. GENERAL LONG-TERM DEBT

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District's voters. Bond issues have been approved by the voters and issued by the District for various capital improvements. These bonds are required to be fully paid serially within 25 years of the date of issue.

General long-term debt of the District consists of general obligation bonds. Debt service requirements for bonds are paid solely from the fund balance and the future revenues of the debt service fund and lease-purchase agreements are paid from other funds.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2023:

	Bonds Payable	Lease/Purchase Agreements	Total
Balance, July 1, 2022	\$ 118,605,000	927,518	118,605,000
Additions	54,990,000	0	54,990,000
Retirements	<u>(32,725,000)</u>	<u>(927,518)</u>	<u>(32,725,000)</u>
Balance, June 30, 2023	<u>\$ 140,870,000</u>	<u>0</u>	<u>140,870,000</u>

A brief description of the outstanding long-term debt at June 30, 2023 is set forth below:

	Amount <u>Outstanding</u>
<u>General Obligation Bonds:</u>	
Combined Purpose Bonds, Series 2023, original issue \$54,990,000, interest rates of 3.00% to 4.00%, due in initial installment of \$13,745,000, annual installments of \$13,745,000, final payment due 3-1-28	\$ 54,990,000
Combined Purpose Bonds, Series 2019, original issue \$52,100,000, interest rates of 2.00% to 3.50%, due in initial installment of \$13,025,000, annual installments of \$13,025,000, final payment due 3-1-24	13,025,000
Building Bonds, Series 2019, original issue \$1,700,000, interest rates of 2.00% to 3.50% due in annual installments of \$425,000, on 3-1-24	425,000
GO Combined Purpose Building Bonds, Series 2020, original issue \$20,120,000, interest rate of 1.5% to 2.0%, due in annual installments of \$5,030,000, final payment due 3-1-25	10,060,000
Combined Purpose GO Bonds, Series 2021, original issue \$25,940,000, interest rates of 1.00%, due in an initial installment of \$6,485,000, and annual installments of \$6,485,000, final payment due 3-1-26	19,455,000

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

	<u>Amount Outstanding</u>
GO Building Bonds, Series 2020, original issue \$1,600,000, interest rate of 1.55% to 3.00% due in initial installment of \$400,000 annual installments of \$400,000, final payment due 3-1-25	\$ 800,000
GO Building Bonds, Series 2023, original issue \$1,000,000, interest rates of 2.00% to 2.50% due in annual installments of \$250,000, on 3-1-27	1,000,000
Building Bonds, Series 2021, original issue \$1,400,000, interest rates of 0.625% to 0.75%, due in an initial installment of \$350,000, and annual installments of \$350,000, final payment due 3-1-26	1,050,000
GO Building Bonds, Series 2021, original issue \$32,025,000, interest rates of 2.000% to 2.00%, due in initial installment of \$8,005,000, annual installments of \$8,010,000, final payment due 3-1-27	32,025,000
GO Building Bonds, Series 2023, original issue \$8,040,000, interest rates of 1.125% to 2.00%, due in initial installment of \$2,010,000, annual installments of \$2,010,000, final payment due 8-1-26	<u>8,040,000</u>
 Total Long-Term Debt	 <u><u>\$ 140,870,000</u></u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

The annual debt service requirements for outstanding bond issues and capital leases, including the payment of principal and interest, are as follows:

Year Ending	Principal	Interest	Total
2024	\$ 35,980,000	3,526,202	39,506,202
2025	36,275,000	2,762,007	39,037,007
2026	30,845,000	1,986,881	32,831,881
2027	24,015,000	1,286,550	25,301,550
2028	13,755,000	550,200	14,305,200
Total	<u>\$ 140,870,000</u>	<u>10,111,840</u>	<u>150,981,840</u>

Interest paid on general long-term debt during the 2022-23 fiscal year totaled \$2,581,143.

5. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

The District participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152, or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

5. EMPLOYEE RETIREMENT SYSTEM – cont'd

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2022-23 fiscal year, the District contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The District is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 7.90%.

Annual Pension Cost

The District's total contributions for 2023, 2022 and 2021 are \$21,622,457, \$20,618,537, and \$19,974,778, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2023. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit www.ok.gov/TRS for all plan information.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employers who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the District does not prepare and present their financial statements on an accrual basis, the net pension amount is not required to be presented on the audited financial statements.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials' liability. Settled claims resulting from risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

6. RISK MANAGEMENT – cont'd

The District is a member of the Oklahoma Public Schools Unemployment Compensation Program. In this program the District is required to contribute 1.6% of its taxable payroll for unemployment insurance. The funds for each District are kept separate and Districts can contribute more than 1.6% of their payroll if they elect to. The money contributed by each District earns interest and is fully insured. If the District has claims in excess of the amount in its account, it will be liable for the excess.

The District participates in a risk pool for Workers' Compensation coverage in which there is a transfer or pooling of risks among the participants of that pool. In accordance with GASB No. 10, the District reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance Group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma. In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to it during the plan year. As a member of OSAG, the District is required to pay fees set by OSAG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the school's losses for the last five years. OSAG provides coverage in excess of the Loss Fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use its loss fund in three years, it is returned to the District with no interest.

7. CONTINGENCIES

Federal Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the District during the 2022-23 fiscal year. The new Uniform Guidance established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

7. CONTINGENCIES – cont'd

Litigation

The District is defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, the District believes the resolution of these matters will not have a material adverse effect on the financial condition of the District. Should a judgment be awarded against the District, it would be levied through the District's sinking fund over a three-year period pursuant to state law.

Subsequent Events

Management has evaluated subsequent events through January 8, 2024, which is the date the financial statements were available to be issued and have determined that no additional information needs to be added to the financial statements.

8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deletions</u>	<u>Ending Balances</u>
<i>Capital Assets:</i>					
Land	\$ 16,199,389		2,902,540		19,101,929
Constructin in progress	19,718,350	51,049,110	(19,718,350)		51,049,110
Building & improvements	541,079,560		16,815,810		557,895,370
Equipment & vehicles	39,833,112	2,006,218		75,483	41,763,847
Total Capital Assets	<u>\$ 616,830,411</u>	<u>53,055,328</u>	<u>0</u>	<u>75,483</u>	<u>669,810,256</u>
Accumulated depreciation	<u>(277,713,030)</u>	<u>(20,514,229)</u>		<u>0</u>	<u>(298,227,259)</u>
Net Capital Assets	<u>\$ 339,117,381</u>	<u>32,541,099</u>	<u>0</u>	<u>75,483</u>	<u>371,582,997</u>

Under the District's capitalization policy assets with a value of less than \$2,500, are not reported in the financial statements nor in depreciation calculations. The transactions/accounting of the general fixed account group have no effect on the individual funds' basic financial statements prepared on the regulatory basis of accounting.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

9. LEASE REVENUE BONDS

In October 2015 patrons of the Moore Public School District No. 2 an Independent school district of Cleveland County in the State of Oklahoma voted and approved \$209,000,000 in bonds. In March 2016, the Cleveland County Educational Facilities Authority issued \$103,045,000 of Educational Facilities Lease Revenue Bonds Series 2016. The purpose of the bond issue is to provide funds for the purpose of improving or acquiring school sites, constructing storm shelters, repairing, remodeling, and equipping school buildings, acquiring school furniture, fixtures and equipment. The Authority intends and expects to own the projects at all times during the term of the bonds. During such term, the Authority intends and expects to lease the projects to the District for exclusive use. The bonds are to be retired by annual acquisition payments beginning June 1, 2017, and ending June 1, 2023. The District will also make semi-annual rental payments to the authority of \$1,500. Moore Public Schools will gain ownership to the capital improvements incrementally as each bond payment is made. Acquisition payments are as follows:

<u>Year</u>	<u>Payments</u>
2017	\$ 6,610,000
2018	6,495,000
2019	38,740,000
2020	6,660,000
2021	12,280,000
2022	16,900,000
2023	<u>38,865,000</u>
Total	\$ 126,550,000
Interest	<u>(23,505,000)</u>
Net	<u><u>\$ 103,045,000</u></u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

9. LEASE REVENUE BONDS – cont'd

In May 2021 patrons of the Moore Public School District No. 2 an Independent school district of Cleveland County in the State of Oklahoma voted and approved \$338,700,000 in bonds. In September 2021, the Cleveland County Educational Facilities Authority issued \$158,220,000 of Educational Facilities Lease Revenue Bonds Series 2021. The purpose of the bond issue is to provide funds for the purpose of improving or acquiring school sites, constructing storm shelters, repairing, remodeling, and equipping school buildings, acquiring school furniture, fixtures and equipment. The Authority intends and expects to own the projects at all times during the term of the bonds. During such term, the Authority intends and expects to lease the projects to the District for exclusive use. The bonds are to be retired by annual acquisition payments beginning June 1, 2023, and ending June 1, 2031. The District will also make semi-annual rental payments to the authority of \$1,500. Moore Public Schools will gain ownership to the capital improvements incrementally as each bond payment is made. Acquisition payments are as follows:

<u>Year</u>	<u>Payments</u>
2022	\$ 5,772,813
2023	7,512,450
2024	9,089,850
2025	7,457,450
2026	19,461,050
2027	41,572,650
2028	18,648,650
2029	20,908,250
2030	32,514,000
2031	<u>44,091,750</u>
Total	\$ 207,028,913
Interest	<u>(48,808,913)</u>
Net	<u>\$ 158,220,000</u>

SUPPLEMENTARY INFORMATION

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
<u>ASSETS</u>			
Cash & cash equivalents	\$ 9,430,948	8,661,548	18,092,496
Inventory		231,949	231,949
Total Assets	<u>\$ 9,430,948</u>	<u>8,893,497</u>	<u>18,324,445</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants payable	\$ 401,337	72,978	474,315
Fund Equity:			
Cash fund balances	9,029,611	8,588,570	17,618,181
Reserve for inventories		231,949	231,949
Total Fund Balance	<u>9,029,611</u>	<u>8,820,519</u>	<u>17,850,130</u>
Total Liabilities and Fund Balance	<u>\$ 9,430,948</u>	<u>8,893,497</u>	<u>18,324,445</u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-2, CLEVELAND COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	\$ 7,808,567	3,603,078	11,411,645
State sources	813,460	109,891	923,351
Federal sources	146,866	7,675,642	7,822,508
Interest earnings	199,223	285,151	484,374
Total revenues collected	<u>8,968,116</u>	<u>11,673,762</u>	<u>20,641,878</u>
Expenditures:			
Instruction	15,560		15,560
Support services	5,579,564		5,579,564
Operation of noninstructional services		5,518,099	5,518,099
Facilities acquisition construction services	2,236,195		2,236,195
Other outlays:			
Reimbursement		5,747,147	5,747,147
Total expenditures	<u>7,831,319</u>	<u>11,265,246</u>	<u>19,096,565</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	1,136,797	408,516	1,545,313
Adjustments to prior year encumbrances	<u>0</u>	<u>57</u>	<u>57</u>
Excess of revenues collected over (under) expenditures	1,136,797	408,573	1,545,370
Cash fund balances, beginning of year	7,892,814	8,399,727	16,292,541
Change in reserve of inventories	<u>0</u>	<u>12,219</u>	<u>12,219</u>
Cash fund balances, end of year	<u>\$ 9,029,611</u>	<u>8,820,519</u>	<u>17,850,130</u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - BUDGET AND ACTUAL COMPARISON
 ALL BUDGETED SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BUILDING FUND		CHILD NUTRITION FUND	
	Original/Final Budget	Actual	Original/Final Budget	Actual
Revenues Collected:				
Local sources	\$ 7,164,514	7,808,567	\$ 5,369,000	3,603,078
State sources	200,000	813,460	98,000	109,891
Federal sources		146,866	5,995,669	7,675,642
Interest earnings	10,000	199,223	41,000	285,151
Total revenues collected	<u>7,374,514</u>	<u>8,968,116</u>	<u>11,503,669</u>	<u>11,673,762</u>
Expenditures:				
Instruction	17,768	15,560		
Support services	7,662,138	5,579,564		
Operation of noninstructional services			19,683,666	5,518,099
Facilities acquisition & construction services	4,091,625	2,236,195		
Other outlays:				
Reimbursement	3,495,797			5,747,147
Total expenditures	<u>15,267,328</u>	<u>7,831,319</u>	<u>19,683,666</u>	<u>11,265,246</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(7,892,814)	1,136,797	(8,179,997)	408,516
Adjustment to prior year encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>57</u>
Excess of revenues collected over (under) expenditures	(7,892,814)	1,136,797	(8,179,997)	408,573
Cash fund balances, beginning of year	7,892,814	7,892,814	8,399,727	8,399,727
Change in reserve of inventories	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,219</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>9,029,611</u>	<u>219,730</u>	<u>8,820,519</u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY -
 ALL CAPITAL PROJECT FUNDS - REGULATORY BASIS
 JUNE 30, 2023

	#31 BUILDING BOND FUND	#32 BUILDING BOND FUND	#33 BUILDING BOND FUND	#35 BUILDING BOND FUND	#39 BUILDING BOND FUND	TOTAL
<u>ASSETS</u>						
Cash & cash equivalents	\$ 1,163,903	7,541,144	614,969	388,894	15,107,232	24,816,142
Total assets	<u>\$ 1,163,903</u>	<u>7,541,144</u>	<u>614,969</u>	<u>388,894</u>	<u>15,107,232</u>	<u>24,816,142</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities:						
Warrants outstanding	\$ 42,317	398,034	0	273	142,578	583,202
Fund Equity:						
Cash fund balances	1,121,586	7,143,110	614,969	388,621	14,964,654	24,232,940
Total Liabilities and Fund Equity	<u>\$ 1,163,903</u>	<u>7,541,144</u>	<u>614,969</u>	<u>388,894</u>	<u>15,107,232</u>	<u>24,816,142</u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL CAPITAL PROJECT FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	#31 BOND FUND	#32 BOND FUND	#33 BOND FUND	#35 BOND FUND	#38 BOND FUND	#39 BOND FUND	TOTAL
Revenues Collected:							
Local sources	\$ 22,376	250,575	5,432	5,426	0	2,002,033	2,285,842
Expenditures:							
Instruction	390,447	888,853		142,661	44,061	1,005,921	2,471,943
Support services	1,865,443	2,914,310	1,850	127,440	120,069	1,106,012	6,135,124
Noninstructional services	239,550	32,024		47,005			318,579
Facilities acquisition & construction services	874,328	1,296,763	3,729,169	150,793	40,000	39,915,446	46,006,499
Other outlays							
Reimbursements					11,798		11,798
Total expenditures	3,369,768	5,131,950	3,731,019	467,899	215,928	42,027,379	54,943,943
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(3,347,392)	(4,881,375)	(3,725,587)	(462,473)	(215,928)	(40,025,346)	(52,658,101)
Other financing sources and uses							
Bond proceeds						54,990,000	54,990,000
Totals	0	0	0	0	0	54,990,000	54,990,000
Excess of revenues collected and other financing sources over (under) expenditures	(3,347,392)	(4,881,375)	(3,725,587)	(462,473)	(215,928)	14,964,654	2,331,899
Cash fund balances, beginning of year	4,468,978	12,024,485	4,340,556	851,094	215,928	0	21,901,041
Cash fund balances, end of year	\$ 1,121,586	7,143,110	614,969	388,621	0	14,964,654	24,232,940

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

		Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
<u>ASSETS</u>					
CASH		\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
		Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
<u>LIABILITIES</u>					
809	9 NIGHT SCHOOL/H.S. COMPLET CASH	\$ 7,542	0	2,097	5,445
836	9 SUMMER SCH INTERNET BASED PROG CAS	60,366	56,300	79,055	37,611
922	9 INTERNET BASED PROGRAM CASH	23,591	3,630	0	27,221
941	9 NIGHTSCHOOL COKE ACCOUNT CASH	3,227	9,470	9,148	3,550
975	9 VISTA STUDENT ID CASH ACCT.	7,415	468	713	7,170
997	9 NIGHT SCHOOL TEACHER COKE CASH	748	1,615	1,251	1,112
801	51 ELEMENTARY EDUCATION CASH ACCT.	67,617	46,378	47,290	66,705
803	51 MPS ELEM HONOR CHOIR CASH	2,935	833	2,057	1,711
805	51 SCHOOL ACTIVITY OPERATIONS CASH ACC	106,698	126,051	21,185	211,565
807	51 MISCELLANEOUS CASH	69,391	46,357	80,995	34,754
813	51 TEXTBOOKS CASH	200	12	0	212
814	51 ASC SECURITY CASH ACCT.	643	0	606	37
816	51 MAINTENANCE COKE ACCOUNT CASH	63	0	0	63
817	51 TRANSPORTATION COKE ACCT CASH	1,673	1,391	2,275	789
821	51 SOCIAL WORK CASH	4,400	16,079	13,988	6,490
824	51 ATHLETICS CASH	329,290	601,080	536,948	393,422
825	51 ATHLETIC FUND RAISER CASH	254,199	241,126	218,445	276,880
826	51 LETTER "M" CASH	27,187	105,249	82,332	50,104
827	51 UNALLOCATED INTEREST CASH	5,774	94,919	0	100,693
828	51 MOORE APPLAUSE CASH ACCT.	440	0	0	440
829	51 GIFTED CASH	5,047	12,699	10,052	7,694
830	51 SCIENCE FAIR CASH	5,895	5,865	5,566	6,194
831	51 PROFESSIONAL DEVELOPMENT CASH	261	0	0	261
832	51 SUMMER RECREATION PROGRAM CASH	73,867	166,076	160,169	79,774
834	51 CAREER TECHNOLOGY & GUIDANCE	0	1,000	517	483
835	51 ELEMENTARY GUIDANCE CASH	1,752	500	2,252	0
837	51 CLASS OF 2026 CASH ACCT.	(3,271)	7,607	3,930	406
837	51 CLASS OF 2026 CASH ACCT.	1,535	0	0	1,535
837	51 CLASS OF 2026 CASH ACCT.	1,736	0	0	1,736
838	51 MPS SPECIAL OLYMPICS CASH	2,062	0	1,796	266
840	51 MENTAL HEALTH TEAM CASH	1,470	4,515	3,025	2,961
864	51 PLAZA TOWERS TORNADO FUND CASH ACC	12	0	0	12
865	51 BRIARWOOD TORNADO FUND CASH ACCT.	279	0	0	279
866	51 RELIEF FUND	2,351	0	0	2,351
867	51 MOORE LOVE CASH ACCT.	25,029	382,626	400,815	6,840
876	51 SUMMER ALGEBRA CAMP CASH ACCT	361	0	0	361
878	51 MEDIA TORNADO FUND CASH ACCT.	972	0	0	972
887	51 ELEMENTARY SUMMER SCHOOL CASH	200	0	0	200
890	51 SCIENCE ENRICHMENT CASH	877	681	790	768
910	51 ASC NURSING SERVICES CASH	6,152	1,954	1,336	6,770
916	51 INDIAN EDUCATION CASH ACCT.	6,672	1,201	402	7,471
919	51 SUMMER READ MOORE BOOK BUS CASH	21,583	0	10,990	10,593
976	51 SECONDARY SUMMER SCHOOL CASH	4,878	0	4,678	200
977	51 SUMMER BAND CASH	3,334	3,616	3,400	3,550
978	51 SUMMER DRIVERS EDUCATION CASH	200	0	0	200

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

				Balance				Balance
				7-1-2022	Additions	Deductions		6-30-2023
<u>ASSETS</u>								
CASH				\$ 5,121,331	7,310,779	6,798,387	\$	5,633,723
				Balance				Balance
<u>LIABILITIES</u>				7-1-2022	Additions	Deductions		6-30-2023
984	51	JR HIGH SUMMER SCHOOL CASH		200	0	0		200
998	51	FINE ARTS CASH		120	0	0		120
815	90	TECHNOLOGY COKE ACCT CASH		1	0	0		1
818	90	CENTER FOR TECHNOLOGY CASH ACCT.		68,140	298,640	36,872		329,907
808	97	CHILD NUTRITION COKE ACCT CASH		0	0	0		0
839	103	CENTRAL ELEMENTARY CASH		62,271	11,870	45,540		28,601
843	103	CENTRAL ELEM. COKE ACCOUNT CASH		607	1,698	1,789		516
859	103	CENTRAL ELEM. BEFORE/ AFTER SCHOOL C		28,710	25,306	16,556		37,460
839	107	FAIRVIEW CASH		59,297	38,686	79,252		18,730
843	107	FAIRVIEW COKE ACCOUNT CASH		4,176	2,046	5,993		229
859	107	FAIRVIEW AFTER SCHOOL PROGRAM CASH		30,094	23,514	25,813		27,795
839	108	KELLEY CASH		62,250	26,096	71,922		16,424
843	108	KELLEY COKE ACCOUNT CASH		453	2,155	1,150		1,458
859	108	KELLEY DAY CARE CASH ACCT.		5,579	73,955	40,602		38,932
839	109	NORTHMOOR CASH		13,249	36,207	32,017		17,439
843	109	NORTHMOOR COKE ACCOUNT CASH		4,367	0	585		3,782
859	109	NORTHMOOR BEFORE/AFTER CARE CASH /		12,746	11,978	13,569		11,155
839	110	SOUTHGATE CASH		13,336	46,289	49,725		9,901
843	110	SOUTHGATE COKE ACCOUNT CASH		381	3,530	2,566		1,345
859	110	SOUTHGATE BEFORE/AFTER CARE CASH A		3,222	0	1,500		1,722
839	112	PLAZA TOWERS CASH		23,364	63,308	63,067		23,605
843	112	PLAZA TOWERS COKE ACCOUNT CASH		551	1,500	234		1,817
859	112	PLAZA TOWERS BEFORE/AFTER SCHOOL C		99,020	49,554	68,606		79,968
839	113	SKY RANCH CASH		51,501	77,857	67,770		61,588
843	113	SKY RANCH COKE ACCOUNT CASH		1,014	2,100	1,565		1,550
859	113	SKY RANCH BEFORE/AFTER SCH PROG C		52,784	50,086	26,316		76,554
839	117	KINGSGATE CASH		28,420	33,990	31,118		31,292
843	117	KINGSGATE COKE ACCOUNT CASH		394	1,500	1,155		739
859	117	KINGSGATE BEFORE/AFTER CASH ACCT.		15,054	11,185	24,010		2,229
839	120	HOUCHIN CASH		31,038	40,845	37,672		34,211
843	120	HOUCHIN COKE ACCOUNT CASH		1,697	1,500	489		2,708
859	120	HOUCHIN BEFORE/AFTER SCHOOL PROGR/		11	0	0		11
839	125	WINDING CREEK CASH		24,252	76,294	77,224		23,321
843	125	WINDING CREEK COKE ACCOUNT CASH		34	1,600	1,415		218
859	125	WINDING CREEK BEFORE/AFTER SCH PRO		34,924	75,083	73,118		36,889
839	130	SANTA FE CASH		8,760	38,449	35,492		11,717
843	130	SANTA FE COKE ACCOUNT CASH		1,046	1,500	1,578		968
859	130	SANTA FE BEFORE/AFTER CARE CASH ACC		3,328	20,969	18,114		6,184
839	135	APPLE CREEK CASH		96,651	45,766	69,876		72,541
843	135	APPLE CREEK COKE ACCOUNT CASH		1,024	2,213	2,596		640
859	135	APPLE CREEK CAMP COUGAR CASH AC		10,654	53,695	22,409		41,940
839	140	RED OAK CASH		17,291	77,600	69,608		25,284
843	140	RED OAK COKE ACCOUNT CASH		1,374	1,500	115		2,760
859	140	RED OAK BEFORE/AFTER SCHOOL PROGRA		110,784	84,606	80,092		115,298
839	145	BRIARWOOD CASH		31,461	79,327	92,063		18,725
843	145	BRIARWOOD COKE ACCOUNT CASH		2,443	1,864	1,273		3,034

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

<u>ASSETS</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
CASH				\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
<u>LIABILITIES</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
859	145	BRIARWOOD BEFORE/AFTER SCHOOL PRO		18,983	40,801	25,465	34,320
839	155	FISHER CASH		44,798	69,275	65,766	48,307
843	155	FISHER COKE ACCOUNT CASH		2,346	1,547	1,231	2,662
859	155	FISHER BEFORE/AFTER SCHOOL PROGRAM		23,999	95,609	75,750	43,859
839	160	SOONER CASH		36,198	36,734	39,114	33,819
843	160	SOONER COKE ACCOUNT CASH		2,808	1,500	1,598	2,710
859	160	SOONER BEFORE/AFTER SCHOOL PROG C/		58,269	60,392	36,090	82,571
839	165	EARLYWINE CASH		21,449	39,095	26,741	33,802
843	165	EARLYWINE COKE ACCOUNT CASH		107	1,664	516	1,254
859	165	EARLYWINE BEFORE/AFTER SCHOOL PROC		36,498	45,823	50,008	32,314
839	170	BROADMOORE CASH		173,464	72,976	62,062	184,378
843	170	BROADMOORE COKE ACCOUNT CASH		265	1,500	1,646	119
859	170	BROADMOORE BEFORE/AFTER SCH PROG (80,032	79,065	76,178	82,918
839	175	EASTLAKE CASH		22,813	59,110	54,854	27,069
843	175	EASTLAKE COKE ACCOUNT CASH		537	1,500	1,718	319
859	175	EASTLAKE BEFORE/AFTER CARE CASH ACC		6,978	42,579	47,942	1,615
839	180	BRYANT ELEMENTARY CASH		34,307	80,691	81,341	33,658
843	180	BRYANT ELEMENTARY COKE ACT CASH		1,380	0	870	510
859	180	BRYANT BEFORE/AFTER CARE PROGRAM C		39,174	45,105	59,359	24,920
839	181	WAYLAND BONDS ELEMENTARY		88,474	105,816	121,911	72,378
843	181	WAYLAND BONDS ELEM COKE ACCOUNT		1,612	1,619	1,346	1,886
859	181	WAYLAND BONDS AFTER SCHOOL PROG C/		77,563	97,478	87,090	87,950
839	185	OAKRIDGE CASH		65,312	231,257	199,890	96,679
843	185	OAKRIDGE COKE ACCOUNT CASH		3,507	1,587	2,585	2,509
859	185	OAKRIDGE BEFORE/AFTER SCHOOL PROG		60,395	163,165	188,237	35,322
839	190	HERITAGE TRAILS CASH		96,800	133,374	119,909	110,265
843	190	HERITAGE TRAILS COKE ACCOUNT CASH		1,045	1,500	1,553	992
859	190	HERITAGE TRAILS BEFORE/AFTER PROG C/		58,732	128,844	103,279	84,297
839	195	SOUTH LAKE CASH ACCOUNT		162,592	138,011	222,765	77,839
843	195	SOUTHLAKE COKE CASH ACCOUNT		1,399	1,638	2,985	53
859	195	SOUTHLAKE DAYCARE CASH ACCOUNT		108,105	124,193	89,145	143,153
839	196	TIMBER CREEK ACTIVITY CASH ACCT.		67,288	47,119	85,052	29,355
843	196	TIMBER CREEK COKE CASH ACCT.		1,994	1,500	398	3,096
859	196	TIMBER CREEK BEFORE/AFTERCARE CASH		91,051	114,456	49,501	156,007
841	610	BRINK ARCHERY CASH		8,098	1,670	745	9,023
846	610	BRINK ACADEMIC CLUB CASH		589	2,410	1,460	1,539
851	610	BRINK ART CLUB FEES CASH		1,716	(2)	0	1,715
853	610	BRINK BAND CASH		2,623	8,339	7,184	3,778
854	610	BRINK ART CLASS FEES CASH		951	801	0	1,752
862	610	BRINK CHEERLEADERS CASH		4,400	7,147	11,199	348
863	610	BRINK CHORUS CASH		2,249	984	2,093	1,139
925	610	BRINK LIBRARY FUND CASH		11,394	13,737	23,811	1,320
934	610	BRINK MULTICULTURAL CLUB CASH		174	101	47	228
937	610	BRINK NATL HONOR SOCIETY CASH		1,417	2,968	2,765	1,620
949	610	BRINK POM SQUAD CASH		3,300	3,850	6,347	803
957	610	BRINK COKE ACCOUNT CASH		211	2,919	2,520	611

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

<u>ASSETS</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
CASH				\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
<u>LIABILITIES</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
961	610	BRINK SCIENCE CLUB	CASH	6,679	6,495	7,286	5,887
970	610	BRINK SPECIAL OLYMPICS	CASH	1,549	327	767	1,110
973	610	BRINK STUDENT COUNCIL	CASH	7,551	6,360	5,437	8,474
974	610	BRINK STUDENT STORE	CASH	48,682	119,622	117,876	50,427
982	610	BRINK TECHNOLOGY STUDENT	CASH	153	1,165	900	418
990	610	BRINK CREW	CASH	1,109	2,536	2,418	1,227
993	610	BRINK YEARBOOK	CASH	21,259	3,597	2,626	22,231
846	650	H.E. ACADEMIC CLUB	CASH	430	710	510	629
853	650	H.E. BAND	CASH	292	887	289	890
862	650	H.E. CHEERLEADERS	CASH	2,321	5,185	6,118	1,388
863	650	H.E. CHORUS	CASH	206	1,382	1,364	224
925	650	H.E. LIBRARY	CASH	4,759	4,827	6,113	3,473
937	650	H.E. NATL JR. HONOR SOCIET	CASH	921	2,292	2,653	560
949	650	H.E. POM SQUAD	CASH	2,208	4,125	1,960	4,374
957	650	H.E. COKE ACCOUNT	CASH	393	13,332	4,357	9,368
961	650	H.E. SCIENCE CLUB	CASH	4,882	25	397	4,510
965	650	H.E. SPECIAL EDUCATION	CASH	18	0	0	18
973	650	H.E. STUDENT COUNCIL	CASH	6,786	6,644	2,991	10,439
974	650	H.E. STUDENT STORE	CASH	30,913	101,085	97,605	34,393
982	650	H.E. TECHNOLOGY STUDENT	CASH	850	690	1,240	300
992	650	H.E. WRITING CLUB	CASH	1,835	220	190	1,865
993	650	H.E. YEARBOOK	CASH	19,825	4,150	7,363	16,612
847	655	H.W. ACADEMIC TEAM	CASH	437	0	260	177
851	655	H.W. ART CLUB	CASH	1,082	700	553	1,229
853	655	H.W. BAND	CASH	5,060	3,487	4,717	3,830
863	655	H.W. CHORUS	CASH	2,554	3,089	3,774	1,869
889	655	H.W. FACULTY ACCOUNT	CASH	975	2,842	2,058	1,759
925	655	H.W. LIBRARY	CASH	326	1,206	1,145	388
937	655	H.W. NATL HONOR SOCIETY	CASH	531	2,025	1,407	1,148
947	655	H.W. PEP CLUB	CASH	5,375	4,652	4,648	5,379
951	655	H.W. ROBOTICS	CASH	912	1,154	1,262	804
961	655	H.W. SCIENCE CLUB	CASH	853	0	479	374
965	655	H.W. SPECIAL EDUCATION	CASH	1,253	4,352	4,015	1,590
973	655	H.W. STUDENT COUNCIL	CASH	3,272	1,892	1,260	3,903
974	655	H.W. STUDENT STORE	CASH	56,052	74,658	84,967	45,743
982	655	HW TECHNOLOGY STUDENT	CASH	270	3,477	3,514	233
993	655	H.W. YEARBOOK	CASH	2,107	3,283	3,060	2,330
847	680	W.J.H. ACADEMIC TEAM	CASH	198	0	0	198
851	680	W.J.H. ART CLUB	CASH	3,113	210	845	2,478
853	680	W.J.H. BAND	CASH	10,401	5,689	5,890	10,200
862	680	W.J.H. CHEERLEADERS	CASH	8,111	4,330	7,552	4,889
889	680	W.J.H. FACULTY FUND	CASH	0	1,794	1,105	690
907	680	W.J.H. GYM ACCOUNT	CASH	1,036	0	0	1,036
925	680	W.J.H. LIBRARY	CASH	2,721	1,835	1,685	2,870
937	680	W.J.H. NATIONAL HONOR SOC	CASH	2,716	1,427	2,092	2,051
939	680	W.J.H. NEWSPAPER	CASH	586	0	0	586

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

		Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
<u>ASSETS</u>					
CASH		\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
		Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
<u>LIABILITIES</u>					
949	680 W.J.H. POM SQUAD CASH	604	0	(1,253)	1,857
951	680 W.J.H. ROBOTICS CLUB CASH	3,507	270	1,125	2,652
965	680 W.J.H. SPECIAL EDUCATION CASH	4,297	1,545	3,858	1,984
973	680 W.J.H. STUDENT COUNCIL CASH	3,048	1,889	1,638	3,299
974	680 W.J.H. STUDENT STORE CASH	39,913	73,401	34,415	78,899
982	680 W.J.H. TECHNOLOGY STUDENT CASH	70	2,126	1,520	676
987	680 W.J.H. VOCAL CASH	1,987	486	1,002	1,472
993	680 W.J.H. YEARBOOK CASH	8,169	3,767	11,927	9
804	685 C.J.H. FACILITY USAGE CASH	683	0	0	683
841	685 C.J.H. ARCHERY CASH	0	5,224	2,745	2,479
847	685 C.J.H. ACADEMIC TEAM CASH	340	100	432	8
851	685 C.J.H. ART CLUB CASH	1,543	1,345	1,228	1,660
853	685 C.J.H. BAND CASH	2,427	463	703	2,187
862	685 C.J.H. CHEERLEADERS CASH	1,638	3,038	1,205	3,471
863	685 C.J.H. CHORUS CASH	3,960	520	1,069	3,411
925	685 C.J.H. LIBRARY CASH	3,756	9,912	9,538	4,130
937	685 C.J.H. NATL JR. HONOR SOC CASH	203	810	385	628
939	685 C.J.H. NEWSPAPER CASH	4	0	0	4
940	685 NATIVE AMERICAN STUDENT ASSOC. CASH	437	0	0	437
949	685 C.J.H. POM SQUAD CASH	2,173	4,962	2,942	4,193
957	685 C.J.H. COKE ACCOUNT CASH	372	3,280	3,189	464
961	685 C.J.H. SCIENCE CLUB CASH	24	0	0	24
965	685 C.J.H. SPECIAL EDUCATION CASH	767	1,016	1,370	413
970	685 C.J.H. SPECIAL OLYMPICS CASH	356	0	25	331
973	685 C.J.H. STUDENT COUNCIL CASH	1,545	1,407	1,536	1,416
974	685 C.J.H. STUDENT STORE CASH	100,330	31,564	32,727	99,167
982	685 C.J.H. TECHNOLOGY STUDENT CASH	1,028	2,011	2,390	649
993	685 C.J.H. YEARBOOK CASH	794	3,269	2,176	1,887
995	685 C.J.H. YOUTH & GOVERNMENT CASH	277	387	436	228
846	690 SRJH ACADEMIC CLUB CASH	1,583	1,037	1,099	1,520
851	690 SRJH ART CLUB CASH	508	3,174	2,988	693
853	690 SRJH BAND CASH	2,042	8,800	7,477	3,365
862	690 SRJH CHEERLEADERS CASH	442	3,575	4,017	0
863	690 SRJH CHORUS CASH	2,367	7,192	6,099	3,460
897	690 SRJH FCCLA CASH	1,926	0	0	1,926
925	690 SRJH LIBRARY CASH	3,376	4,085	3,891	3,571
937	690 SRJH NATIONAL JR. HONOR SOCIETY CAS	1,214	2,635	2,871	978
949	690 SRJH POM SQUAD CASH	86	2,475	1,707	854
951	690 SRJH ROBOTICS CASH	2,722	4,505	7,182	45
957	690 SRJH FACULTY COKE CASH	183	100	277	6
961	690 SRJH SCIENCE CLUB CASH	437	5,800	4,886	1,351
965	690 SRJH SPECIAL EDUCATION CASH	3,644	4,637	1,310	6,971
973	690 SRJH STUDENT COUNCIL CASH	2,318	1,952	1,206	3,064
974	690 SRJH STUDENT STORE CASH ACCT.	44,961	127,384	117,907	54,438
982	690 SRJH TECHNOLOGY STUDENT CASH	429	2,624	2,782	271
993	690 SRJH YEARBOOK CASH	19,573	3,996	3,556	20,013

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

<u>ASSETS</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
CASH				\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
<u>LIABILITIES</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
804	705	M.H.S. FACILITY USAGE	CASH	4,429	0	1,055	3,374
819	705	M.H.S. - MOORE LOVE	CASH	20	0	0	20
833	705	CLASS OF 2025	CASH ACCT.	909	791	385	1,315
842	705	CLASS OF 2023	CASH ACCT.	9,289	15,578	21,597	3,270
844	705	M.H.S ASTRONOMY CLUB	CASH	7	0	0	7
847	705	M.H.S. ACADEMIC TEAM	CASH	22	0	0	22
849	705	M.H.S. APOLLYRAS	CASH	186	0	63	123
850	705	CLASS OF 2024	CASH ACCT.	2,043	46,373	34,121	14,295
851	705	M.H.S. ART CLUB	CASH	705	900	535	1,069
853	705	M.H.S. BAND	CASH	276	1,720	1,995	1
862	705	M.H.S. CHEERLEADERS	CASH	16,547	14,437	12,955	18,029
872	705	M.H.S. CLOSE-UP	CASH	126	0	0	126
873	705	M.H.S. FUSE	CASH	2,380	4,432	4,273	2,540
879	705	M.H.S. DECA	CASH	282	791	665	408
882	705	M.H.S. DRAMA	CASH	4,424	38,569	33,854	9,139
886	705	CLASS OF 2022	CASH ACCT.	4,883	(2)	4,881	0
895	705	M.H.S. FBLA	CASH	209	6,138	4,571	1,776
896	705	M.H.S. FFA	CASH	27,616	106,413	91,937	42,092
897	705	M.H.S. FCCLA	CASH	898	1,573	1,927	544
898	705	M.H.S. FJA	CASH	488	0	156	332
900	705	M.H.S. FOREIGN LANGUAGE	CASH	48	0	0	48
901	705	M.H.S. FRENCH CLUB	CASH	939	0	0	939
904	705	M.H.S. ART APPRECIATION	CASH	729	1,140	1,142	726
912	705	M.H.S. HORTICULTURE CLUB	CASH	26,677	19,496	10,412	35,761
921	705	M.H.S. KEY CLUB	CASH	7,059	1,541	1,550	7,050
924	705	M.H.S. LATIN CLUB	CASH	1,489	259	265	1,483
925	705	M.H.S. LIBRARY	CASH	1,549	364	361	1,552
928	705	LEADERSHIP	CASH ACCT.	4,474	11,175	8,657	6,993
936	705	M.H.S. MOCK TRIAL	CASH	68	0	0	68
937	705	M.H.S. NATL HONOR SOCIETY	CASH	2,833	3,965	4,474	2,324
943	705	SCIENCE DEPT.	CASH ACCT.	2,764	1,055	444	3,375
949	705	M.H.S. POM PON SQUAD	CASH	6,001	6,050	10,792	1,260
951	705	M.H.S. ROBOTICS	CASH	8	513	232	290
952	705	M.H.S. PSAT/ACT	CASH	408	3,020	1,770	1,658
954	705	M.H.S. SPED TRANSITION	CASH	0	16,083	8,445	7,638
959	705	M.H.S. SCHOLASTIC	CASH	13,541	18,040	18,553	13,028
961	705	M.H.S. SCIENCE CLUB	CASH	216	0	0	216
964	705	M.H.S. SPANISH CLUB	CASH	485	300	469	315
965	705	M.H.S. SPECIAL EDUCATION	CASH	51,535	693	17,027	35,201
966	705	M.H.S. SPECIAL PROJECTS	CASH	159	4,381	0	4,540
967	705	M.H.S. SPEECH	CASH	3,760	3,476	2,194	5,042
969	705	M.H.S. MOORE MANIACS	CASH	0	1,084	100	984
971	705	M.H.S. SOCIAL JUSTICE & EQUITY CLUB	CASH	0	80	0	80
973	705	M.H.S. STUDENT COUNCIL	CASH	1,336	7,109	6,857	1,588
974	705	M.H.S. STUDENT STORE	CASH	9,938	38,974	41,623	7,288
980	705	M.H.S. 3-D ART	CASH	2,997	2,620	3,238	2,379

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

		Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
<u>ASSETS</u>					
CASH		\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
		Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
<u>LIABILITIES</u>					
983	705 M.H.S. TEACHER'S COURTESY CASH	2,080	4,999	4,094	2,986
988	705 M.H.S. ESPORTS CASH	0	134	0	134
993	705 M.H.S. YEARBOOK CASH	48,965	15,124	19,031	45,058
995	705 M.H.S. YOUTH AND GOVERNMENT CASH	951	0	60	891
804	710 W.H.S. FACILITY USAGE CASH	7,242	5,750	2,483	10,509
823	710 ASP (ANTI-SLAVERY PROJECT) CASH ACCT.	1,011	0	0	1,011
833	710 CLASS OF 2025 CASH ACCT.	1,300	167	0	1,467
842	710 CLASS OF 2023 CASH ACCT.	9,300	19,457	20,072	8,685
847	710 W.H.S. ACADEMIC TEAM CASH	132	1,403	1,100	435
850	710 CLASS OF 2024 CASH ACCT.	2,332	36,631	34,090	4,873
851	710 W.H.S. ART CLUB CASH	7,763	5,315	3,749	9,329
852	710 W.H.S. ASIAN AMERICAN CLUB CASH	296	15,118	10,843	4,571
853	710 W.H.S. BAND CASH	1,535	0	172	1,364
855	710 W.H.S. BUSINESS DEPARTMENT CASH	217	0	0	217
858	710 W.H.S. BOOK CLUB CASH	80	0	0	80
862	710 W.H.S. CHEERLEADERS CASH	3,036	10,175	10,967	2,245
874	710 WHS - MOORE LOVE CASH	186	2,542	1,737	991
882	710 W.H.S. DRAMA CASH	615	0	0	615
883	710 W.H.S. ENGLISH DEPARTMENT CASH	1,583	0	0	1,583
885	710 W.H.S. EBONY SOCIETY CASH	763	1,283	360	1,687
886	710 CLASS OF 2022 CASH ACCT.	6,407	(0)	6,407	0
895	710 W.H.S. FBLA CASH	604	6,347	4,603	2,348
897	710 W.H.S. FCCLA CASH	991	2,456	1,438	2,009
899	710 W.H.S. FORENSICS CASH	8,664	5,765	14,197	231
902	710 FRENCH NATIONAL HONOR SOCIETY	325	279	538	65
904	710 W.H.S. ART APPRECIATION CASH	2,134	3,500	3,873	1,761
909	710 W.H.S. HANDS CLUB CASH	5,155	0	0	5,155
914	710 W.H.S. JCL CASH	699	0	0	699
915	710 W.H.S. HISPANIC AMERICAN CLUB CASH	3,417	0	0	3,417
921	710 W.H.S. KEY CLUB CASH	1,081	2,302	2,472	911
923	710 W.H.S. FCA CASH	0	821	39	782
927	710 W.H.S. LINK CREW CASH	285	(5)	0	280
929	710 W.H.S. MATH CLUB CASH	1,955	0	1,270	685
931	710 W.H.S. MEDIA CASH	1,077	640	972	746
933	710 W.H.S. MUSICAL PRODUCTIONS CASH	8,662	8,475	9,251	7,886
934	710 W.H.S. MULTICULTURAL CLUB CASH	8,735	10,784	10,691	8,828
937	710 W.H.S. NATIONAL HONOR SOCIETY CASH	21,356	6,785	17,025	11,116
939	710 W.H.S. NEWSPAPER CASH	2,456	3,389	3,297	2,549
940	710 W.H.S. NASA CASH	2,157	0	845	1,312
942	710 W.H.S. YOUNG WOMEN IN LEADERSHIP C	0	556	313	243
949	710 W.H.S. POM POM SQUAD CASH	8,081	0	6,939	1,142
950	710 W.H.S. RED CROSS CLUB CASH	693	0	0	693
952	710 W.H.S. PSAT/ACT CASH	548	2,135	1,854	829
954	710 W.H.S. SPECIAL ED - MR/MH CASH	8,516	29,678	25,495	12,699
959	710 W.H.S. SCHOLASTIC CASH	8,583	29,795	27,438	10,941
960	710 W.H.S. STAFF ACCOUNT CASH	175	822	383	613

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

<u>ASSETS</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
CASH				\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
<u>LIABILITIES</u>				Balance 7-1-2022	Additions	Deductions	Balance 6-30-2023
961	710	W.H.S. SCIENCE CLUB CASH		8,240	2,005	5,684	4,561
962	710	W.H.S. SHOW CHOIR CASH		3,768	17,978	18,335	3,410
963	710	W.H.S. SOCIAL STUDIES DEPT CASH		107	0	0	107
964	710	W.H.S. SPANISH CLUB CASH		5,168	3,861	3,741	5,288
966	710	W.H.S. SPECIAL PROJECTS CASH		15,272	5,407	0	20,679
970	710	W.H.S. SPECIAL OLYMPICS CASH		9,014	2,302	9,299	2,017
972	710	W.H.S. STAND CLUB CASH		4,194	1,826	4,271	1,749
973	710	W.H.S. STUDENT COUNCIL CASH		1,741	6,229	6,467	1,503
974	710	W.H.S. STUDENT STORE CASH		127,435	57,746	72,668	112,513
980	710	W.H.S. VISUAL ART CASH		405	4,276	3,602	1,079
988	710	W.H.S. ESPORTS CASH		0	2,942	2,280	662
989	710	W.H.S. TECH NOW CASH		0	277	28	249
993	710	W.H.S. YEARBOOK CASH		95,028	20,719	42,497	73,251
995	710	W.H.S. YOUTH AND GOVERNMENT CASH		1,229	0	0	1,229
804	715	SOUTHMOORE FACILITY USAGE CASH		4,157	22,622	12,463	14,316
833	715	CLASS OF 2025 CASH ACCT.		1,194	9,965	1,444	9,715
842	715	CLASS OF 2023 CASH ACCT.		4,927	11,587	14,177	2,337
847	715	SOUTHMOORE ACADEMIC TEAM CASH		673	0	385	288
850	715	CLASS OF 2024 CASH ACCT.		2,141	30,251	20,406	11,987
851	715	SOUTHMOORE ART CLUB/3D CASH		405	3,233	3,039	599
852	715	SOUTHMOORE AAPI CASH		0	490	0	490
853	715	SOUTHMOORE BAND CASH		1,199	0	0	1,199
860	715	BLACK STUDENT ASSOCIATION CASH ACCT		0	471	99	371
862	715	SOUTHMOORE CHEERLEADERS CASH		848	8,968	9,310	506
863	715	SOUTHMOORE CHORUS CASH		43	0	0	43
868	715	SOUTHMOORE POM PON JV		614	0	0	614
869	715	SOUTHMOORE CHEER JV		193	0	193	0
879	715	SOUTHMOORE DECA CASH		44,194	42,550	52,462	34,282
881	715	SHS - MOORE LOVE CASH		54	1,000	462	592
882	715	SOUTHMOORE DRAMA CASH		1,181	777	1,463	495
886	715	CLASS OF 2022 CASH ACCT.		1,867	(26)	1,841	0
888	715	SOUTHMOORE STUNT		1,150	1,250	1,788	612
895	715	SOUTHMOORE BUSINESS PRO. OF AMERIC,		763	4,855	3,911	1,707
897	715	SOUTHMOORE FCCLA CASH		10,806	9,576	10,290	10,092
901	715	SOUTHMOORE FRENCH CLUB CASH		507	0	0	507
904	715	SOUTHMOORE ART APPRECIATION CASH		1,618	3,280	3,487	1,412
906	715	GAY STRAIGHT ALLIANCE CASH ACCT.		0	30	0	30
914	715	SOUTHMOORE JCL/JR. CLASSICAL LEAGUE		21	200	218	2
915	715	SOUTHMOORE HISPANIC CLUB		0	1,378	746	631
921	715	SOUTHMOORE KEY CLUB CASH		664	7,119	5,998	1,785
926	715	SOUTHMOORE MODEL UN CASH		1,918	327	421	1,824
927	715	SOUTHMOORE LINK CREW CASH		1,884	310	639	1,555
931	715	SOUTHMOORE MEDIA CASH		1,608	283	1,127	765
934	715	SOUTHMOORE MULTICULTURAL CLUB CASH		879	0	200	679
937	715	SOUTHMOORE NATIONAL HONOR SOCIETY		11,260	14,034	17,052	8,242
940	715	NATIVE AMERICAN STUDENT ASSOC. CASH		1,070	0	0	1,070

INDEPENDENT SCHOOL DISTRICT No. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

					Balance			Balance
					7-1-2022	Additions	Deductions	6-30-2023
<u>ASSETS</u>								
CASH					\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723
					Balance			Balance
					7-1-2022	Additions	Deductions	6-30-2023
<u>LIABILITIES</u>								
949	715	SOUTHMOORE POM PON SQUAD	CASH		177	5,872	4,764	1,285
952	715	SOUTHMOORE PSAT/ACT	CASH		6,057	1,740	2,296	5,501
954	715	SOUTHMOORE SPECIAL ED. MR/MH	CASH		4,021	0	1,396	2,625
959	715	SOUTHMOORE SCHOLASTIC	CASH		1,252	14,860	13,714	2,398
960	715	SOUTHMOORE STAFF ACCOUNT	CASH		41	4,733	3,096	1,679
961	715	SOUTHMOORE SCIENCE CLUB	CASH ACCT		1,099	0	100	999
965	715	SOUTHMOORE SPECIAL EDUCATION	CASH		8,303	8,036	8,615	7,724
966	715	SOUTHMOORE SPECIAL PROJECTS	CASH		6,915	0	6,900	15
967	715	SOUTHMOORE SPEECH	CASH		547	400	885	62
968	715	SOUTHMOORE YCAC	CASH		34	0	0	34
970	715	SOUTHMOORE SPECIAL ATHLETES			9,331	3,777	3,085	10,022
971	715	SOUTHMOORE SOCIAL JUSTICE AND EQUIT			280	1,324	1,546	59
973	715	SOUTHMOORE STUDENT COUNCIL	CASH		2,510	3,293	4,173	1,630
974	715	SOUTHMOORE STUDENT STORE	CASH		48,176	48,807	57,783	39,199
980	715	SOUTHMOORE VISUAL ART/2-D	CASH		879	4,072	3,965	986
988	715	SOUTHMOORE ESPORTS	CASH		0	1,582	0	1,582
989	715	SOUTHMOORE TECH NOW	CASH		340	459	339	460
993	715	SOUTHMOORE YEARBOOK	CASH		25,907	6,216	12,299	19,824
995	715	SOUTHMOORE YOUTH AND GOVERNMENT			1,376	2,635	2,346	1,665
Totals					\$ 5,121,331	7,310,779	6,798,387	\$ 5,633,723

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS**

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	Total Expenditures
<u>U.S. DEPARTMENT OF EDUCATION:</u>		
<u>Direct Programs:</u>		
Indian Education	84.060	\$ 660,331
Impact Aid	84.041	326,351
Sub Total		<u>986,682</u>
<u>Passed Through State Department of Education:</u>		
*Title I, Basic	84.010	2,457,102
Title I, School Improvement	84.010	100,838
Title I, Neglected	84.010	16,396
Total Title I (84.010)		<u>2,574,336</u>
Title IX Homeless	84.196	8,996
Title II Part A	84.367	531,220
Title III Part A	84.365	121,830
ARP IDEA-B Flow Through	84.027X	38,252
Total ARP IDEA-B (84.027X)		<u>38,252</u>
IDEA-B Special Education Cluster:		
IDEA-B Flow Through	84.027	5,136,218
IDEA-B Professional Development	84.027	27,350
IDEA-B Pre-school	84.173	160,264
Total IDEA-B Special Education Cluster		<u>5,323,832</u>
Title IV Part A	84.424	227,031
COVID-19 Education Stabilization Fund:		
ARP - ESSER III Student Teacher	84.425D	54,219
ARP - ESSER III Science of Reading	84.425D	7,752
ARP - Homeless II	84.425D	6,176
*ARP - ESSER III	84.425U	9,505,886
ARP - ESSER III - Homeless	84.425U	21,407
GEERS - ESSER II Set Aside	84.425U	47,458
ARP - ESSER III Counselor Corps	84.425D	275,564
Total COVID-19 - ESF		<u>9,918,462</u>
<u>Passed Through State Department of Career and Technology Education:</u>		
Carl Perkins	84.048	156,243
Carl Perkins - Supplement	84.048	38,865
Carl Perkins - High Schools That Work	84.048	87,432
Sub Total		<u>282,540</u>
<u>U.S. DEPARTMENT OF AGRICULTURE - Passed Through State Department of Education:</u>		
*Child Nutrition Program Cluster:		
School Breakfast Program	10.553	1,613,080
National School Lunch Program	10.555	3,986,969
Summer Food Program	10.559	2,103,962
Supply Chain Assistance	10.555	639,234
Non-cash assistance - Commodities	10.555	805,297
Total Child Nutrition Program Cluster		<u>9,148,542</u>
<u>Other Federal Assistance:</u>		
Johnson O'Malley	15.130	61,747
OJT - Rehabilitation Services	84.126	42,853
Total Federal Assistance		<u>\$ 29,266,323</u>

* Major programs

Note 1 - Basis of Presentation - The accompanying schedule of expenditures of federal awards includes the federal activity of the District for the year ended June 30, 2023. This information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies - Expenditures reported on this schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except as noted in Note 3. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. None of the federal programs include any loan programs, loan guarantee programs, and has no sub-recipients.

Note 3 - Non-Monetary Assistance - Commodities received by the District were of a non-monetary nature and therefore the total revenue does not agree with the financial statements.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass Through	Federal Assistance Listing Number	Project Number	Program or Award Amount	Beginning Balance 7/1/22	Revenue Collected	Total Expenditures	Ending Balance 6/30/23
U.S. Department of Education							
<u>Direct Programs:</u>							
Title VII Indian Education	84.060A	561	\$ 660,331		547,600	660,331	112,731
Title VII Indian Education - Note	84.060A	799		117,193	117,193		
P.L. 874 Impact Aid	84.041	591		111,350	173,411	284,761	
P.L. 874 Impact Aid Special Education	84.041	592		85,095	39,847	41,590	
Sub Total			660,331	313,638	878,051	986,682	112,731
<u>Passed Through State Department of Education:</u>							
Title I	84.010	511	3,119,947		2,048,140	2,457,102	408,962
Title I Note	84.010	799		407,405	407,405		
Title I School Improvement	84.010	515	104,837		94,838	100,838	5,900
Title I Neglected	84.010	518	37,215		16,396	16,396	0
Title I Neglected Note	84.010	799		2,084			
Title IX Homeless	84.196	596	38,000		8,467	8,996	529
<u>Special Education Program Cluster:</u>							
IDEA-B Flowthrough	84.027	621	6,078,440		3,879,063	5,136,218	1,257,155
IDEA-B Flowthrough Note	84.027	799		727,660			
IDEA-B Professional development	84.027	615	36,032		25,814	25,814	0
IDEA-B Professional development	84.027	613	3,200		0	1,536	1,536
IDEA-B ARP Flowthrough	84.027	628	156,529		12,064	38,252	26,188
IDEA-B ARP Flowthrough - Note	84.027	799		28,015			
IDEA-B Preschool	84.173	641	251,832		112,732	160,264	47,532
IDEA-B Preschool - Note	84.173	799		16,840			
Total Special Education cluster			6,526,033	772,515	4,802,188	5,362,084	1,332,411
Title II Part A	84.367	541	643,348		454,826	531,220	76,394
Title II Part A - Note	84.367	799		110,257	110,257		
Title III Part A Limited English Proficiency	84.365	572	183,668		115,196	121,830	6,634
Title III Part A Limited English Proficiency- Note	84.365	799		9,104	9,104		
Title IV Part A	84.424	552	348,872		180,019	227,031	47,012
Title IV Part A - Note	84.424	799		30,492	30,492		
<u>COVID-19 - Education Stabilization Fund (ESF):</u>							
CARES Geers	84.425	721	47,458		47,458	47,458	0
CARES Geers - Note	84.425	799		61,979	61,979		
ARP Esser - Counselors	84.425D	722	276,061		228,727	275,564	46,837
ARP Esser - Counselors - Note	84.425D	799		33,796	33,796		
ARP Esser III - Student Teacher	84.425	725	54,219		54,219	54,219	0
ARP Esser III - Science of Reading	84.425	726	9,044		9,044	7,752	0
ESSER III	84.425D	795	9,511,955		7,802,507	9,505,886	1,703,379
ESSER III - Note	84.425D	799		1,436,675	1,436,675		
ARP ESSER III - Homeless	84.425D	796	33,797		20,393	21,407	1,014
ARP ESSER III - Homeless - Note	84.425D	799		561	561		
ARP ESSER III - Homeless II	84.425D	797	50,827		5,553	6,176	623
Total COVID-19 - ESF			9,983,461	1,533,011	9,700,912	9,918,462	1,751,853
Sub Total			20,945,381	2,862,784	17,880,424	18,743,959	3,629,166
<u>Passed Through State Department of Career and Technology Education:</u>							
Carl Perkins Grant	84.048	421	156,243		134,674	156,243	21,569
Carl Perkins Grant - Note	84.048	799		12,408	12,408		
Carl Perkins - Supplement	84.048	426	60,000		37,897	38,865	968
Carl Perkins - Supplement Note	84.048	799		5,160	5,160		
High Schools That Work	84.048	424	90,000		79,663	87,432	7,769
High Schools That Work Note	84.048	799		13,377	13,377		
Sub Total			306,243	30,945	283,179	282,540	30,306
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through State Department of Education</u>							
<u>Child Nutrition Program Cluster:</u>							
School Breakfast Program	10.553	764		C/O 247,559	1,376,503	1,613,080	10,982
National School Lunch Program	10.555	763		4,410,537	5,571,592	3,886,969	5,995,160
Summer Food Program	10.559	766		2,257,279	82,355	2,103,962	235,672
Supply Chain Assistance	10.555	759		199,827	639,242	639,234	199,835
P-EBT	10.649	760		5,814	5,950	0	11,764
Emergency Operational Costs	10.555	762		246,058	0	0	246,058
Sub Total				7,367,074	7,675,642	8,343,245	6,699,471
<u>Passed Through Department of Human Service</u>							
Non-cash assistance - commodities - Note 3	10.555	N/A			805,297	805,297	
Total Child Nutrition cluster				7,367,074	8,480,939	9,148,542	6,699,471
<u>Other Federal Assistance:</u>							
Johnson O'Malley	15.130	563	144,645		61,703	58,413	
Johnson O'Malley - Note	15.130	799		22,007	22,007		
Johnson O'Malley C/O	15.130	565	13,728		6,958	3,334	
FEMA - Note	97.036	799			146,866		
Rehabilitation	84.126	456	42,853		35,381	42,853	
Sub Total			201,226	22,007	272,913	104,600	0
Total Federal Assistance			\$ 22,113,181	10,596,448	27,895,506	29,266,323	10,471,674

Note 1 - Basis of Presentation - The accompanying schedule of expenditures of federal awards includes the federal activity of the District for the year ended June 30, 2023. This information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies - Expenditures reported on this schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except as noted in Note 3. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3 - Non-Monetary Assistance - Commodities received by the District in the amount of \$805,297, were of a non-monetary nature and therefore the total revenue does not agree with the financial statements

MOORE INDEPENDENT SCHOOL DISTRICT NO. 1-2, CLEVELAND COUNTY
STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2023

BONDING COMPANY	POSITION COVERED	BOND NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
RLI Insurance Co.	Superintendent	LSM0600531	\$ 100,000	7/1/22-7/1/23
Ohio Casluty Insurance Co.	Treasurer	601083374	250,000	10/6/22-10/6/23
RLI Insurance Co.	Deputy Treasurer	LSM1179488	250,000	6/11/22-6/11/23
RLI Insurance Co.	Deputy Treasurer	LSM1693081	250,000	12/4/22-12/4/23
Ohio Casluty Insurance Co.	Board Clerk	2820964	10,000	7/1/22-7/1/23
	Child Nutrition	2820964	10,000	7/1/22-7/1/23
	Activity Fund	2820964	10,000	7/1/22-7/1/23
	Encumbrance clerk	2820964	10,000	7/1/22-7/1/23
	Minutes clerk	2820964	10,000	7/1/22-7/1/23

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2022 TO JUNE 30, 2023

State of Oklahoma)
) ss
County of Tulsa)

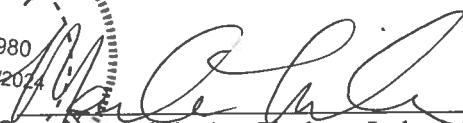
The undersigned auditing firm of lawful ages, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Moore Public Schools for the audit year 2022-23.

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP
Auditing Firm

By 
Authorized Agent

Subscribed and sworn to before me
this 8th day of January, 2024




Notary Public (or Clerk or Judge)

My Commission Expires: 12/11/2024
Commission No. 20014980



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
Jeffrey D. Hewett, CPA
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

January 8, 2024

Dr. Robert Romines, Supt.
Moore Public Schools
1500 SE 4th Street
Moore, Oklahoma 73160

Dear Dr. Romines:

Listed below are the observations and recommendations from the final audit work we performed for you. These items are considered minor control deficiencies and are not included or referred to in the audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

No Audit Exceptions

We take this opportunity to thank you and your professional staff for the outstanding cooperation and invaluable assistance you gave us during our recent onsite audit work.

Sincerely,

Jeffrey D. Hewett

For

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP