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FINANCIAL STATEMENTS – REGULATORY BASIS AND REPORTS OF INDEPENDENT AUDITOR

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

JUNE 30, 2022

APPROVED
FEB 13 2023
MOORE PUBLIC SCHOOLS
BOARD OF EDUCATION

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, 2022

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MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
JUNE 30, 2022

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JUNE 30, 2022

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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, 2022, 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, 2022, 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, 2022, 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 9, 2023, 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 9, 2023

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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, 2022, 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 9, 2023, 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 9, 2023

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INDEPENDENTAUDITOR'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, 2022. 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, 2022.

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 9, 2023

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NON-COMPLIANCE
JUNE 30, 2022

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, 2022

Section 1 - Summary of Auditor's Results

1. An adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and an unmodified opinion on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.

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-ESSER III Programs (84.425D), which were not clustered in determination and IDEA-B Special Education Programs (84.027 and 84.173) which was clustered in determination.

8. The dollar threshold used to determine between Type A and Type B programs was $870,930.

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. I-2, CLEVELAND COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
JUNE 30, 2022

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS								
Cash & cash equivalents	$ 38,845,207	16,575,062	22,773,673	35,457,942	5,121,331			118,773,215
Inventory	283,144	219,730						502,874
Capital assets						339,117,381		339,117,381
Amounts available in debt service							35,457,942	35,457,942
Amount to be provided for retirement of long-term debt							86,378,659	86,378,659
Total Assets	$ 39,128,351	16,794,792	22,773,673	35,457,942	5,121,331	339,117,381	121,836,601	580,230,071
LIABILITIES AND FUND BALANCE								
Liabilities								
Warrants payable	$ 5,320,034	502,251	872,632					6,694,917
Funds held for school organizations					5,121,331			5,121,331
Long-term debt:								
Copmpensated leave							2,304,083	2,304,083
Capital leases							927,518	927,518
Bonds payable							118,605,000	118,605,000
Total liabilities	5,320,034	502,251	872,632	0	5,121,331	0	121,836,601	133,652,849
Fund Balance and Other Credits								
Cash Fund Balances								
Investment in General Fixed Assets						339,117,381		339,117,381
Restricted for inventories	283,144	219,730						502,874
Restricted		16,072,811	21,901,041	35,457,942				73,431,794
Unrestricted	33,525,173							33,525,173
Total Fund Balance and Other Credits	33,808,317	16,292,541	21,901,041	35,457,942	0	339,117,381	0	446,577,222
Total Liabilities, Fund Balance and Other Credits	$ 39,128,351	16,794,792	22,773,673	35,457,942	5,121,331	339,117,381	121,836,601	580,230,071

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, 2022

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	
Revenues Collected:					
Local sources	$ 48,942,163	7,614,927		35,325,443	91,882,533
Intermediate sources	7,854,394				7,854,394
State sources	112,574,719	679,210			113,253,929
Federal sources	18,256,208	13,896,627			32,152,835
Interest earnings	46,660	7,101	1,253,170	88,410	1,395,341
Non revenue receipts	6,222,030				6,222,030
Total revenues collected	193,896,174	22,197,865	1,253,170	35,413,853	252,761,062
Expenditures:					
Instruction	117,971,005		6,946,878		124,917,883
Support services	65,174,501	8,296,478	7,828,825		81,299,804
Operation of non-instructional services	6,202,865	4,621,152	197,439		11,021,456
Facilities acquisition and construction svcs	1,027,917	3,406,009	25,948,366		30,382,292
Other outlays:					
Reimbursement		5,131,669	459,138		5,590,807
Debt service				34,122,858	34,122,858
Private non-profit schools	11,578				11,578
Total expenditures	190,387,866	21,455,308	41,380,646	34,122,858	287,346,678
Excess of revenues collected over (under) expenditures before other financing sources (uses)	3,508,308	742,557	(40,127,476)	1,290,995	(34,585,616)
Other financing sources (uses):					
Proceeds from sale of bonds			41,065,000		41,065,000
Adjustments to prior year encumbrances	3,224	105			3,329
Total other financing sources (uses)	3,224	105	41,065,000	0	41,068,329
Excess of revenue collected over (under) expenditures	3,511,532	742,662	937,524	1,290,995	6,482,713
Cash fund balances, beginning of year	30,419,949	15,532,705	20,963,517	34,166,947	101,083,118
Change in reserve of inventories	(123,164)	17,174	0	0	(105,990)
Cash fund balances, end of year	$ 33,808,317	16,292,541	21,901,041	35,457,942	107,459,841

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, 2022

	GENERAL FUND		
	Original/Final Budget	Actual	Prior Year Actual
Revenues Collected:			
Local sources	$ 45,171,326	48,942,163	47,360,433
Intermediate sources	6,483,843	7,854,394	7,175,929
State sources	108,022,242	112,574,719	105,042,081
Federal sources	27,592,752	18,256,208	25,499,637
Interest earnings	30,000	46,660	29,713
Non-revenue receipts	5,750,000	6,222,030	5,695,357
Total revenues collected	193,050,163	193,896,174	190,803,150
Expenditures:			
Instruction	131,145,496	117,971,005	117,049,070
Support services	72,428,236	65,174,501	65,404,125
Operation of non-instructional services	6,441,393	6,202,865	6,037,035
Facilities acquisition & construction services	1,026,864	1,027,917	1,500
Other outlays:			
Indirect cost entitlement	579,458		
Private non-profit schools	8,620	11,578	27,999
Other uses	11,433,737		
Total expenditures	223,063,804	190,387,866	188,519,729
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(30,013,641)	3,508,308	2,283,421
Adjustments to prior year encumbrances	0	3,224	2,732
Excess of revenues collected over (under) expenditures	(30,013,641)	3,511,532	2,286,153
Cash fund balance, beginning of year	30,419,949	30,419,949	28,216,461
Change in reserve of inventories	0	(123,164)	(82,665)
Cash fund balance, end of year	$ 406,308	33,808,317	30,419,949

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, 2022

	SPECIAL REVENUE FUNDS		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	$ 6,980,750	7,614,927	8,491,087
State sources	95,000	679,210	97,747
Federal sources	10,590,000	13,896,627	12,156,975
Interest earnings		7,101	
Total revenues collected	17,665,750	22,197,865	20,745,809
Expenditures:			
Instruction			
Support services	12,145,589	8,296,478	6,633,445
Operation of non-instructional services	5,823,413	4,621,152	3,171,310
Facilities acquisition & construction services	2,721,367	3,406,009	1,224,573
Other outlays:			
Reimbursement	6,500,000	5,131,669	4,869,619
Other Uses	5,805,530		
Total expenditures	32,995,899	21,455,308	15,898,947
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(15,330,149)	742,557	4,846,862
Adjustments to prior year encumbrances	0	105	85
Excess of revenues collected over (under) expenditures	(15,330,149)	742,662	4,846,947
Cash fund balances, beginning of year	15,532,705	15,532,705	10,825,405
Change in reserve of inventories	0	17,174	(139,647)
Cash fund balances, end of year	$ 202,556	16,292,541	15,532,705

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, 2022

	DEBT SERVICE FUND		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	$ 33,604,980	35,325,443	33,373,687
Interest earnings		88,410	473,175
Total revenues collected	33,604,980	35,413,853	33,846,862
Requirements:			
Bonds	32,725,000	31,715,000	30,385,000
Coupons	2,236,140	2,392,212	2,847,212
Judgments	18,378	15,646	10,910
Total requirements	34,979,518	34,122,858	33,243,122
Excess of revenue collected over (under) expenditures	(1,374,538)	1,290,995	603,740
Cash fund balance, beginning of year	34,166,947	34,166,947	33,563,207
Cash fund balance, end of year	$ 32,792,409	35,457,942	34,166,947

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

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Moore Public Schools Independent District, No. 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

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.

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.

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 2021-22 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.

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.

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.

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, 2022 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.

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.

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.

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 form 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.

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

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 Non-Instructional Services Expenditures – Activities concerned with providing non-instructional 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.

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 2021-22 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, 2022, were $118,773,215 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.

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, 2022.

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.

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, 2022:

	Bonds Payable	Lease/Purchase Agreements	Total
Balance, July 1, 2021	$ 109,255,000	1,820,278	109,255,000
Additions	41,065,000	0	41,065,000
Retirements	(31,715,000)	(892,760)	(31,715,000)
Balance, June 30, 2022	$ 118,605,000	927,518	118,605,000

A brief description of the outstanding long-term debt at June 30, 2022 is set forth below:

	Amount Outstanding
General Obligation Bonds:	
Combined Purpose Bonds, Series 2018, original issue $28,040,000, interest rates of 2.00% to 3.00%, due in initial installment of $7,010,000, annual installments of $7,010,000, final payment due 3-1-23	$ 7,010,000
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	26,050,000
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	850,000
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	15,090,000
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	25,940,000

4. GENERAL LONG-TERM DEBT – cont'd

	Amount Outstanding
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	1,200,000
GO Building Bonds, Series 2022, 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	1,400,000
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 2022, 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	8,040,000
Capital Lease Purchase Agreements	
Lease purchase of computer equipment, dated November 4, 2019 totaling $3,643,212, due in an initial payment of $963,630 and principal and interest payments of $963,630.	927,518
Total Long-Term Debt	$ 119,532,518

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
2023	$ 33,652,518	2,581,143	36,233,661
2024	35,980,000	1,601,502	37,581,502
2025	22,530,000	837,307	23,367,307
2026	17,100,000	474,531	17,574,531
2027	10,270,000	186,550	10,456,550
Total	$ 119,532,518	5,681,033	125,213,551

Interest paid on general long-term debt during the 2021-22 fiscal year totaled $2,545,079.

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.

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 2021-22 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 2022, 2021 and 2020 are $20,618,537, $19,974,778 and $18,479,342, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2022. 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 MANAGEMANT

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.

6. RISK MANAGEMANT – 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 2021-22 fiscal year. The new Uniform Guidance established uniform audit requirements for nonfederal entities which expended more than $750,000 in federal awards.

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 9, 2023, 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, 2022 was as follows:

	Beginning Balances	Additions	Transfers	Deletions	Ending Balances
Capital Assets:					
Land	$ 15,733,881		465,508		16,199,389
Constructin in progress	9,303,417	19,718,350	(9,303,417)		19,718,350
Building & improvements	532,241,651		8,837,909		541,079,560
Equipment & vehicles	37,897,975	1,969,014		33,877	39,833,112
Total Capital Assets	$ 595,176,924	21,687,364	0	33,877	616,830,411
Accumulated depreciation	(257,626,110)	(20,086,920)		0	(277,713,030)
Net Capital Assets	$ 337,550,814	1,600,444	0	33,877	339,117,381

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.

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:

Year	Payments
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	38,865,000
Total	$ 126,550,000
Interest	(23,505,000)
Net	$ 103,045,000

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, 2022, 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:

Year	Payments
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	44,091,750
Total	$ 207,028,913
Interest	(48,808,913)
Net	$ 158,220,000

SUPPLEMENTARY INFORMATION

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-2, CLEVELAND COUNTY
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
ASSETS			
Cash & cash equivalents	$ 8,346,351	8,228,711	16,575,062
Inventory		219,730	219,730
Total Assets	$ 8,346,351	8,448,441	16,794,792
LIABILITIES AND FUND BALANCE			
Liabilities:			
Warrants payable	$ 453,537	48,714	502,251
Fund Equity:			
Cash fund balances	7,892,814	8,179,997	16,072,811
Reserve for inventories		219,730	219,730
Total Fund Balance	7,892,814	8,399,727	16,292,541
Total Liabilities and Fund Balance	$ 8,346,351	8,448,441	16,794,792

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, 2022

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	$ 7,031,180	590,848	7,622,028
State sources	574,367	104,843	679,210
Federal sources	1,197,165	12,699,462	13,896,627
Total revenues collected	8,802,712	13,395,153	22,197,865
Expenditures:			
Support services	8,296,478		8,296,478
Operation of non-instructional services		4,621,152	4,621,152
Facilities acquisition construction services	3,406,009		3,406,009
Other outlays:			
Reimbursement		5,131,669	5,131,669
Total expenditures	11,702,487	9,752,821	21,455,308
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(2,899,775)	3,642,332	742,557
Adjustments to prior year encumbrances	0	105	105
Excess of revenues collected over (under) expenditures	(2,899,775)	3,642,437	742,662
Cash fund balances, beginning of year	10,792,589	4,740,116	15,532,705
Change in reserve of inventories	0	17,174	17,174
Cash fund balances, end of year	$ 7,892,814	8,399,727	16,292,541

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-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, 2022

	BUILDING FUND		CHILD NUTRITION FUND	
	Original/Final Budget	Actual	Original/Final Budget	Actual
Revenues Collected:				
Local sources	$ 6,422,750	7,031,180	$ 558,000	590,848
State sources		574,367	95,000	104,843
Federal sources		1,197,165	10,590,000	12,699,462
Total revenues collected	6,422,750	8,802,712	11,243,000	13,395,153
Expenditures:				
Support services	12,145,589	8,296,478		
Operation of non-instructional services			5,823,413	4,621,152
Facilities acquisition & construction services	2,721,367	3,406,009		
Other outlays:				
Reimbursement			6,500,000	5,131,669
Other Uses	2,348,383		3,457,147	
Total expenditures	17,215,339	11,702,487	15,780,560	9,752,821
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(10,792,589)	(2,899,775)	(4,537,560)	3,642,332
Adjustment to prior year encumbrances	0	0	0	105
Excess of revenues collected over (under) expenditures	(10,792,589)	(2,899,775)	(4,537,560)	3,642,437
Cash fund balances, beginning of year	10,792,589	10,792,589	4,740,116	4,740,116
Change in reserve of inventories	0	0	0	17,174
Cash fund balances, end of year	$ 0	7,892,814	202,556	8,399,727

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-2, CLEVELAND COUNTY
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY -
ALL CAPITAL PROJECT FUNDS - REGULATORY BASIS
JUNE 30, 2022

	#31 BUILDING BOND FUND	#32 BUILDING BOND FUND	#33 BUILDING BOND FUND	#35 BUILDING BOND FUND	#38 BUILDING BOND FUND	TOTAL
ASSETS						
Cash & cash equivalents	$ 4,755,776	12,093,377	4,776,450	886,886	261,184	22,773,673
Total assets	$ 4,755,776	12,093,377	4,776,450	886,886	261,184	22,773,673
LIABILITIES AND FUND EQUITY						
Liabilities:						
Warrants outstanding	$ 286,798	68,892	435,894	35,792	45,256	872,632
Fund Equity:						
Cash fund balances	4,468,978	12,024,485	4,340,556	851,094	215,928	21,901,041
Total Liabilities and Fund Equity	$ 4,755,776	12,093,377	4,776,450	886,886	261,184	22,773,673

MOORE INDEPENDENT SCHOOL DISTRICT NO. I-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, 2022

	#31 BOND FUND	#32 BOND FUND	#33 BOND FUND	#34 BOND FUND	#35 BOND FUND	#36 BOND FUND	#38 BOND FUND	TOTAL
Revenues Collected:								
Local sources	$ 459,638	534,181	259,318		33			1,253,170
Expenditures:								
Instruction	2,629,533	3,562,779	118,213		355,776		280,577	6,946,878
Support services	5,202,139	8,383	41,865		2,032,281	13,588	530,569	7,828,825
Non-instructional services	63,179				131,370		2,890	197,439
Facilities acquisition & construction services	2,855,583	17,963,534	3,798,684	107,250	916,716		306,599	25,948,366
Other outlays								
Reimbursements				271,734		187,404		459,138
Total expenditures	10,750,434	21,534,696	3,958,762	378,984	3,436,143	200,992	1,120,635	41,380,646
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(10,290,796)	(21,000,515)	(3,699,444)	(378,984)	(3,436,110)	(200,992)	(1,120,635)	(40,127,476)
Other financing sources and uses								
Bond proceeds		33,025,000	8,040,000					41,065,000
Totals	0	33,025,000	8,040,000	0	0	0	0	41,065,000
Excess of revenues collected and other financing sources over (under) expenditures	(10,290,796)	12,024,485	4,340,556	(378,984)	(3,436,110)	(200,992)	(1,120,635)	937,524
Cash fund balances, beginning of year	14,759,774	0	0	378,984	4,287,204	200,992	1,336,563	20,963,517
Cash fund balances, end of year	$ 4,468,978	12,024,485	4,340,556	0	851,094	0	215,928	21,901,041

MOORE 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, 2022

	Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
ASSETS				
CASH	$ 4,600,074	6,352,168	5,830,911	5,121,331

			Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
		LIABILITIES				
809	9	NIGHT SCHOOL/H.S. COMPLET CASH	$ 8,929	-	1,388	7,542
836	9	SUMMER SCH INTERNET BASED PROG CASH	82,225	6,070	27,929	60,366
922	9	INTERNET BASED PROGRAM CASH	49,631	3,960	30,000	23,591
941	9	NIGHTSCHOOL COKE ACCOUNT CASH	2,549	3,858	3,180	3,227
975	9	VISTA STUDENT ID CASH ACCT.	7,010	404	-	7,415
997	9	NIGHT SCHOOL TEACHER COKE CASH	113	1,325	690	748
801	51	ELEMENTARY EDUCATION CASH ACCT.	73,643	45,349	51,375	67,617
803	51	MPS ELEM HONOR CHOIR CASH	2,694	6,085	5,843	2,935
805	51	SCHOOL ACTIVITY OPERATIONS CASH ACCT.	146,589	64,185	104,157	106,616
807	51	MISCELLANEOUS CASH	65,813	84,495	80,917	69,391
813	51	TEXTBOOKS CASH	824	623	1,247	200
814	51	ASC SECURITY CASH ACCT.	214	1,130	701	643
816	51	MAINTENANCE COKE ACCOUNT CASH	63	-	-	63
817	51	TRANSPORTATION COKE ACCT CASH	483	2,671	1,481	1,673
821	51	SOCIAL WORK CASH	5,392	3,343	4,335	4,400
824	51	ATHLETICS CASH	313,749	528,797	506,259	336,287
825	51	ATHLETIC FUND RAISER CASH	201,029	175,429	129,257	247,202
826	51	LETTER "M" CASH	40,179	77,296	90,288	27,187
827	51	UNALLOCATED INTEREST CASH	1,912	3,863	-	5,774
828	51	MOORE APPLAUSE CASH ACCT.	440	-	-	440
829	51	GIFTED CASH	4,298	6,617	5,868	5,047
830	51	SCIENCE FAIR CASH	6,167	-	177	5,990
831	51	PROFESSIONAL DEVELOPMENT CASH	261	-	-	261
832	51	SUMMER RECREATION PROGRAM CASH	67,028	133,556	126,717	73,867
835	51	ELEMENTARY GUIDANCE CASH	4,572	2,903	5,723	1,752
838	51	MPS SPECIAL OLYMPICS CASH	2,354	200	493	2,062
840	51	MENTAL HEALTH TEAM CASH	-	2,994	1,523	1,470
864	51	PLAZA TOWERS TORNADO FUND CASH ACCT.	12	-	-	12
865	51	BRIARWOOD TORNADO FUND CASH ACCT.	279	-	-	279
866	51	RELIEF FUND	2,351	-	-	2,351
867	51	MOORE LOVE CASH ACCT.	9,040	359,022	343,033	25,029
876	51	SUMMER ALGEBRA CAMP CASH ACCT	361	-	-	361
878	51	MEDIA TORNADO FUND CASH ACCT.	972	-	-	972
887	51	ELEMENTARY SUMMER SCHOOL CASH	200	-	-	200
890	51	SCIENCE ENRICHMENT CASH	1,215	841	1,179	877
910	51	ASC NURSING SERVICES CASH	6,606	(7)	448	6,152
916	51	INDIAN EDUCATION CASH ACCT.	6,877	-	205	6,672
919	51	SUMMER READ MOORE BOOK BUS CASH	26,418	2,200	7,035	21,583
976	51	SECONDARY SUMMER SCHOOL CASH	4,878	-	-	4,878
977	51	SUMMER BAND CASH	-	3,400	-	3,400
978	51	SUMMER DRIVERS EDUCATION CASH	200	-	-	200
984	51	JR HIGH SUMMER SCHOOL CASH	200	-	-	200
998	51	FINE ARTS CASH	99	147	126	120
815	90	TECHNOLOGY COKE ACCT CASH	1	-	-	1
818	90	CENTER FOR TECHNOLOGY CASH ACCT.	35,857	97,654	65,371	68,140
808	97	CHILD NUTRITION COKE ACCT CASH	0	-	-	0
839	103	CENTRAL ELEMENTARY CASH	37,984	61,705	37,417	62,271
843	103	CENTRAL ELEM. COKE ACCOUNT CASH	1,014	1,632	2,039	607
859	103	CENTRAL ELEM. BEFORE/ AFTER SCHOOL CASH	52,042	28,253	51,585	28,710
839	107	FAIRVIEW CASH	58,417	55,873	54,993	59,297
843	107	FAIRVIEW COKE ACCOUNT CASH	2,700	4,682	3,205	4,176

		LIABILITIES	Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
859	107	FAIRVIEW AFTER SCHOOL PROGRAM CASH	$ 20,251	38,622	28,779	30,094
839	108	KELLEY CASH	12,842	77,986	28,578	62,250
843	108	KELLEY COKE ACCOUNT CASH	675	1,533	1,754	453
859	108	KELLEY DAY CARE CASH ACCT.	8,637	46,272	49,329	5,579
839	109	NORTHMOOR CASH	15,711	46,267	48,729	13,249
843	109	NORTHMOOR COKE ACCOUNT CASH	3,700	1,589	923	4,367
859	109	NORTHMOOR BEFORE/AFTER CARE CASH ACCT.	15,329	11,461	14,043	12,746
839	110	SOUTHGATE CASH	27,084	28,937	42,686	13,336
843	110	SOUTHGATE COKE ACCOUNT CASH	841	2,981	3,441	381
859	110	SOUTHGATE BEFORE/AFTER CARE CASH ACCT.	4,722	-	1,500	3,222
839	112	PLAZA TOWERS CASH	15,302	36,719	28,657	23,364
843	112	PLAZA TOWERS COKE ACCOUNT CASH	3	1,577	1,028	551
859	112	PLAZA TOWERS BEFORE/AFTER SCHOOL CASH	92,179	42,500	35,659	99,020
839	113	SKY RANCH CASH	52,261	78,165	78,925	51,501
843	113	SKY RANCH COKE ACCOUNT CASH	745	1,717	1,447	1,014
859	113	SKY RANCH BEFORE/AFTER SCH PROG CASH	45,579	53,569	46,365	52,784
839	117	KINGSGATE CASH	29,536	31,425	32,541	28,420
843	117	KINGSGATE COKE ACCOUNT CASH	477	-	83	394
859	117	KINGSGATE BEFORE/AFTER CASH ACCT.	19,923	18,028	22,896	15,054
839	120	HOUCHIN CASH	23,430	37,485	29,878	31,038
843	120	HOUCHIN COKE ACCOUNT CASH	2,090	38	432	1,697
859	120	HOUCHIN BEFORE/AFTER SCHOOL PROGRAM CASH	11	-	-	11
839	125	WINDING CREEK CASH	46,446	56,735	78,929	24,252
843	125	WINDING CREEK COKE ACCOUNT CASH	178	2,185	2,329	34
859	125	WINDING CREEK BEFORE/AFTER SCH PROG CASH	6,250	65,034	36,359	34,924
839	130	SANTA FE CASH	12,620	34,623	38,483	8,760
843	130	SANTA FE COKE ACCOUNT CASH	2,094	166	1,214	1,046
859	130	SANTA FE BEFORE/AFTER CARE CASH ACCT.	3,503	17,908	18,083	3,328
839	135	APPLE CREEK CASH	93,000	62,657	59,006	96,651
843	135	APPLE CREEK COKE ACCOUNT CASH	923	1,542	1,442	1,024
859	135	APPLE CREEK CAMP COUGAR CASH ACCT	25,153	13,896	28,395	10,654
839	140	RED OAK CASH	31,705	44,209	58,623	17,291
843	140	RED OAK COKE ACCOUNT CASH	2,457	-	1,082	1,374
859	140	RED OAK BEFORE/AFTER SCHOOL PROGRAM CASH	73,343	75,127	37,686	110,784
839	145	BRIARWOOD CASH	23,803	72,366	64,707	31,461
843	145	BRIARWOOD COKE ACCOUNT CASH	967	3,650	2,174	2,443
859	145	BRIARWOOD BEFORE/AFTER SCHOOL PROG CASH	16,427	36,550	33,993	18,983
839	155	FISHER CASH	11,638	77,701	44,541	44,798
843	155	FISHER COKE ACCOUNT CASH	2,084	1,530	1,269	2,346
859	155	FISHER BEFORE/AFTER SCHOOL PROGRAM CASH	10,762	88,720	75,483	23,999
839	160	SOONER CASH	38,001	36,701	38,504	36,198
843	160	SOONER COKE ACCOUNT CASH	2,707	178	78	2,808
859	160	SOONER BEFORE/AFTER SCHOOL PROG CASH	43,686	49,360	34,777	58,269
839	165	EARLYWINE CASH	13,349	32,309	24,208	21,449
843	165	EARLYWINE COKE ACCOUNT CASH	767	3,215	3,875	107
859	165	EARLYWINE BEFORE/AFTER SCHOOL PROG CASH	46,781	39,194	49,477	36,498
839	170	BROADMOORE CASH	147,228	80,365	54,129	173,464
843	170	BROADMOORE COKE ACCOUNT CASH	996	1,736	2,467	265
859	170	BROADMOORE BEFORE/AFTER SCH PROG CASH	84,542	83,628	88,138	80,032
839	175	EASTLAKE CASH	20,473	53,061	50,721	22,813
843	175	EASTLAKE COKE ACCOUNT CASH	1,507	1,747	2,718	537
859	175	EASTLAKE BEFORE/AFTER CARE CASH ACCT.	11,698	48,797	53,518	6,978
839	180	BRYANT ELEMENTARY CASH	54,168	50,178	70,038	34,307
843	180	BRYANT ELEMENTARY COKE ACT CASH	367	1,726	714	1,380
859	180	BRYANT BEFORE/AFTER CARE PROGRAM CASH	26,243	45,791	32,860	39,174
839	181	WAYLAND BONDS ELEMENTARY	47,413	116,013	74,952	88,474
843	181	WAYLAND BONDS ELEM COKE ACCOUNT	1,216	1,611	1,215	1,612
859	181	WAYLAND BONDS AFTER SCHOOL PROG CASH	72,112	89,742	84,291	77,563
839	185	OAKRIDGE CASH	43,685	120,887	99,260	65,312
843	185	OAKRIDGE COKE ACCOUNT CASH	3,422	1,518	1,433	3,507
859	185	OAKRIDGE BEFORE/AFTER SCHOOL PROG CASH	20,172	137,521	97,298	60,395
839	190	HERITAGE TRAILS CASH	70,634	127,604	101,437	96,800

		LIABILITIES	Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
843	190	HERITAGE TRAILS COKE ACCOUNT CASH	$ 1,845	1,500	2,300	1,045
859	190	HERITAGE TRAILS BEFORE/AFTER PROG CASH	32,534	122,164	95,966	58,732
839	195	SOUTH LAKE CASH ACCOUNT	130,026	146,236	113,669	162,592
843	195	SOUTHLAKE COKE CASH ACCOUNT	1,972	1,500	2,073	1,399
859	195	SOUTHLAKE DAYCARE CASH ACCOUNT	78,072	116,738	86,704	108,105
839	196	TIMBER CREEK ACTIVITY CASH ACCT.	40,693	93,287	66,691	67,288
843	196	TIMBER CREEK COKE CASH ACCT.	2,374	133	513	1,994
859	196	TIMBER CREEK BEFORE/AFTERCARE CASH ACCT.	81,479	100,925	91,352	91,051
841	610	BRINK ARCHERY CASH	7,158	2,200	1,355	8,003
846	610	BRINK ACADEMIC CLUB CASH	517	1,283	1,212	589
851	610	BRINK ART CLUB FEES CASH	1,185	646	115	1,716
853	610	BRINK BAND CASH	4,598	8,728	10,703	2,623
854	610	BRINK ART CLASS FEES CASH	531	505	86	951
862	610	BRINK CHEERLEADERS CASH	3,200	6,082	4,882	4,400
863	610	BRINK CHORUS CASH	2,351	1,398	1,500	2,249
925	610	BRINK LIBRARY FUND CASH	7,050	16,740	12,395	11,394
934	610	BRINK MULTICULTURAL CLUB CASH	69	287	182	174
937	610	BRINK NATL HONOR SOCIETY CASH	555	3,416	2,554	1,417
949	610	BRINK POM SQUAD CASH	-	7,150	3,850	3,300
957	610	BRINK COKE ACCOUNT CASH	977	3,483	4,249	211
961	610	BRINK SCIENCE CLUB CASH	5,988	8,320	7,629	6,679
970	610	BRINK SPECIAL OLYMPICS CASH	1,755	653	859	1,549
973	610	BRINK STUDENT COUNCIL CASH	10,091	8,877	11,416	7,551
974	610	BRINK STUDENT STORE CASH	33,084	126,307	110,709	48,682
982	610	BRINK TECHNOLOGY STUDENT CASH	-	420	267	153
990	610	BRINK CREW CASH	399	3,136	2,426	1,109
993	610	BRINK YEARBOOK CASH	34,965	2,909	16,614	21,259
846	650	H.E. ACADEMIC CLUB CASH	836	190	596	430
853	650	H.E. BAND CASH	2,545	1,394	3,647	292
862	650	H.E. CHEERLEADERS CASH	5,294	5,055	8,028	2,321
863	650	H.E. CHORUS CASH	647	1,282	1,723	206
925	650	H.E. LIBRARY CASH	3,044	7,089	5,373	4,759
937	650	H.E. NATL JR. HONOR SOCIET CASH	647	1,214	940	921
939	650	H.E. NEWSPAPER CASH	399	-	399	-
949	650	H.E. POM SQUAD CASH	3,364	2,761	3,917	2,208
957	650	H.E. COKE ACCOUNT CASH	1,065	1,879	2,551	393
961	650	H.E. SCIENCE CLUB CASH	4,425	523	65	4,882
965	650	H.E. SPECIAL EDUCATION CASH	18	-	-	18
973	650	H.E. STUDENT COUNCIL CASH	2,884	7,555	3,653	6,786
974	650	H.E. STUDENT STORE CASH	18,665	76,978	64,730	30,913
982	650	H.E. TECHNOLOGY STUDENT CASH	1,090	-	240	850
992	650	H.E. WRITING CLUB CASH	1,850	180	195	1,835
993	650	H.E. YEARBOOK CASH	32,367	5,305	17,847	19,825
847	655	H.W. ACADEMIC TEAM CASH	437	-	-	437
851	655	H.W. ART CLUB CASH	1,195	960	1,072	1,082
853	655	H.W. BAND CASH	4,791	3,980	3,710	5,060
863	655	H.W. CHORUS CASH	2,944	2,167	2,557	2,554
889	655	H.W. FACULTY ACCOUNT CASH	2,685	3,129	4,839	975
925	655	H.W. LIBRARY CASH	284	1,850	1,808	326
937	655	H.W. NATL HONOR SOCIETY CASH	835	1,076	1,356	556
947	655	H.W. PEP CLUB CASH	5,606	11,565	11,797	5,375
951	655	H.W. ROBOTICS CASH	827	757	672	912
961	655	H.W. SCIENCE CLUB CASH	1,330	-	477	853
965	655	H.W. SPECIAL EDUCATION CASH	1,788	1,255	1,789	1,253
973	655	H.W. STUDENT COUNCIL CASH	3,459	1,210	1,382	3,287
974	655	H.W. STUDENT STORE CASH	31,898	97,436	73,307	56,027
982	655	HW TECHNOLOGY STUDENT CASH	-	270	-	270
993	655	H.W. YEARBOOK CASH	4,339	2,664	4,896	2,107
847	680	W.J.H. ACADEMIC TEAM CASH	198	-	-	198
851	680	W.J.H. ART CLUB CASH	4,209	-	1,097	3,113
853	680	W.J.H. BAND CASH	8,797	8,402	6,797	10,401
862	680	W.J.H. CHEERLEADERS CASH	5,641	11,157	8,686	8,111

		LIABILITIES		Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
889	680	W.J.H. FACULTY FUND	CASH	$ 814	2,175	2,989	0
907	680	W.J.H. GYM ACCOUNT	CASH	1,036	-	-	1,036
925	680	W.J.H. LIBRARY	CASH	2,435	4,503	4,216	2,721
937	680	W.J.H. NATIONAL HONOR SOC	CASH	2,564	1,920	1,769	2,716
939	680	W.J.H. NEWSPAPER	CASH	586	-	-	586
949	680	W.J.H. POM SQUAD	CASH	1,698	1,623	2,717	604
951	680	W.J.H. ROBOTICS CLUB	CASH	3,264	634	391	3,507
965	680	W.J.H. SPECIAL EDUCATION	CASH	5,605	60	1,368	4,297
973	680	W.J.H STUDENT COUNCIL	CASH	3,070	2,211	2,233	3,048
974	680	W.J.H. STUDENT STORE	CASH	39,905	16,271	16,263	39,913
982	680	W.J.H. TECHNOLOGY STUDENT	CASH	70	-	-	70
987	680	W.J.H. VOCAL	CASH	2,379	625	1,017	1,987
993	680	W.J.H. YEARBOOK	CASH	10,676	3,332	5,839	8,169
804	685	C.J.H. FACILITY USAGE	CASH	683	-	-	683
847	685	C.J.H. ACADEMIC TEAM	CASH	486	80	226	340
851	685	C.J.H. ART CLUB	CASH	1,520	1,480	1,457	1,543
853	685	C.J.H. BAND	CASH	1,012	4,981	3,566	2,427
862	685	C.J.H. CHEERLEADERS	CASH	291	1,981	635	1,638
863	685	C.J.H. CHORUS	CASH	5,308	1,656	3,004	3,960
925	685	C.J.H. LIBRARY	CASH	1,865	7,929	6,038	3,756
937	685	C.J.H. NATL JR. HONOR SOC	CASH	194	70	61	203
939	685	C.J.H. NEWSPAPER	CASH	4	-	-	4
940	685	NATIVE AMERICAN STUDENT ASSOC. CASH ACCT		-	437	-	437
949	685	C.J.H. POM SQUAD	CASH	2,804	3,219	3,849	2,173
957	685	C.J.H. COKE ACCOUNT	CASH	698	3,862	4,188	372
961	685	C.J.H. SCIENCE CLUB	CASH	24	-	-	24
965	685	C.J.H. SPECIAL EDUCATION	CASH	167	1,048	448	767
970	685	C.J.H. SPECIAL OLYMPICS	CASH	431	-	75	356
973	685	C.J.H. STUDENT COUNCIL	CASH	1,534	1,303	1,292	1,545
974	685	C.J.H. STUDENT STORE	CASH	97,573	34,017	31,260	100,330
982	685	C.J.H. TECHNOLOGY STUDENT	CASH	943	2,562	2,477	1,028
993	685	C.J.H. YEARBOOK	CASH	3,422	3,530	6,158	794
995	685	C.J.H. YOUTH & GOVERNMENT	CASH	397	40	160	277
846	690	SRJH ACADEMIC CLUB	CASH	1,664	722	804	1,583
851	690	SRJH ART CLUB	CASH	424	3,246	3,122	548
853	690	SRJH BAND	CASH	2,388	5,900	6,247	2,042
862	690	SRJH CHEERLEADERS	CASH	3,517	5,057	8,132	442
863	690	SRJH CHORUS	CASH	2,674	4,440	4,748	2,367
897	690	SRJH FCCLA	CASH	1,926	-	-	1,926
925	690	SRJH LIBRARY	CASH	828	4,398	1,849	3,376
937	690	SRJH NATIONAL JR. HONOR SOCIETY	CASH	1,024	2,690	2,500	1,214
949	690	SRJH POM SQUAD	CASH	4,486	2,475	6,875	86
951	690	SRJH ROBOTICS	CASH	5,004	3,975	6,256	2,722
957	690	SRJH FACULTY COKE	CASH	1,086	-	903	183
961	690	SRJH SCIENCE CLUB	CASH	437	-	-	437
965	690	SRJH SPECIAL EDUCATION	CASH	3,568	1,031	955	3,644
973	690	SRJH STUDENT COUNCIL	CASH	2,547	944	1,173	2,318
974	690	SRJH STUDENT STORE	CASH ACCT.	37,689	63,429	56,157	44,961
982	690	SRJH TECHNOLOGY STUDENT	CASH	302	807	680	429
993	690	SRJH YEARBOOK	CASH	17,615	3,726	1,768	19,573
804	705	M.H.S. FACILITY USAGE	CASH	4,502	-	73	4,429
819	705	M.H.S. - MOORE LOVE	CASH	-	1,000	980	20
820	705	CLASS OF 2021	CASH ACCT.	3,613	6,125	9,737	-
833	705	CLASS OF 2025	CASH ACCT.	-	1,878	969	909
842	705	CLASS OF 2023	CASH ACCT.	382	38,518	28,666	10,234
844	705	M.H.S ASTRONOMY CLUB	CASH	7	-	-	7
847	705	M.H.S. ACADEMIC TEAM	CASH	22	-	-	22
849	705	M.H.S. APOLLYRAS	CASH	108	767	690	186
850	705	CLASS OF 2024	CASH ACCT.	1,016	2,220	1,193	2,043
851	705	M.H.S. ART CLUB	CASH	308	695	339	665
853	705	M.H.S. BAND	CASH	1,421	1,100	2,245	276
862	705	M.H.S. CHEERLEADERS	CASH	17,901	22,329	23,683	16,547

		LIABILITIES	Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
872	705	M.H.S. CLOSE-UP CASH	$ 126	-	-	126
873	705	M.H.S. FUSE CASH	5,008	3,335	5,962	2,380
879	705	M.H.S. DECA CASH	753	335	806	282
882	705	M.H.S. DRAMA CASH	10,551	30,280	36,408	4,424
886	705	CLASS OF 2022 CASH ACCT.	2,627	19,920	17,664	4,883
895	705	M.H.S. FBLA CASH	114	1,170	1,074	209
896	705	M.H.S. FFA CASH	8,208	90,756	71,348	27,616
897	705	M.H.S. FCCLA CASH	1,170	947	1,218	898
898	705	M.H.S. FJA CASH	488	-	-	488
900	705	M.H.S. FOREIGN LANGUAGE CASH	48	-	-	48
901	705	M.H.S. FRENCH CLUB CASH	965	532	558	939
904	705	M.H.S. ART APPRECIATION CASH	211	1,545	1,027	729
912	705	M.H.S. HORTICULTURE CLUB CASH	18,523	15,662	7,509	26,677
921	705	M.H.S. KEY CLUB CASH	7,585	1,390	1,917	7,059
924	705	M.H.S. LATIN CLUB CASH	1,398	590	499	1,489
925	705	M.H.S. LIBRARY CASH	1,279	480	210	1,549
928	705	LEADERSHIP CASH ACCT.	6,818	14,564	16,908	4,474
936	705	M.H.S. MOCK TRIAL CASH	228	200	360	68
937	705	M.H.S. NATL HONOR SOCIETY CASH	2,516	3,773	3,456	2,833
943	705	SCIENCE DEPT. CASH ACCT.	2,754	575	564	2,764
949	705	M.H.S. POM PON SQUAD CASH	13,196	8,270	15,465	6,001
951	705	M.H.S. ROBOTICS CASH	39	94	125	8
952	705	M.H.S. PSAT/ACT CASH	472	956	1,020	408
959	705	M.H.S. SCHOLASTIC CASH	15,203	17,412	19,074	13,541
961	705	M.H.S. SCIENCE CLUB CASH	216	-	-	216
964	705	M.H.S. SPANISH CLUB CASH	925	360	800	485
965	705	M.H.S. SPECIAL EDUCATION CASH	4,101	53,963	6,529	51,535
966	705	M.H.S. SPECIAL PROJECTS CASH	159	-	-	159
967	705	M.H.S. SPEECH CASH	2,594	2,399	1,233	3,760
973	705	M.H.S. STUDENT COUNCIL CASH	793	2,629	2,086	1,336
974	705	M.H.S. STUDENT STORE CASH	8,565	42,682	41,310	9,938
980	705	M.H.S. 3-D ART CASH	1,077	3,110	1,189	2,997
983	705	M.H.S. TEACHER'S COURTESY CASH	899	3,919	2,738	2,080
993	705	M.H.S. YEARBOOK CASH	55,620	9,154	15,809	48,965
995	705	M.H.S YOUTH AND GOVERNMENT CASH	951	-	-	951
804	710	W.H.S. FACILITY USAGE CASH	1,492	5,750	-	7,242
820	710	CLASS OF 2021 CASH ACCT.	3,853	(26)	3,827	-
823	710	ASP (ANTI-SLAVERY PROJECT) CASH ACCT.	1,011	-	-	1,011
833	710	CLASS OF 2025 CASH ACCT.	-	2,120	820	1,300
842	710	CLASS OF 2023 CASH ACCT.	1,560	36,818	30,023	8,355
847	710	W.H.S. ACADEMIC TEAM CASH	132	-	-	132
850	710	CLASS OF 2024 CASH ACCT.	1,130	1,709	1,183	1,656
851	710	W.H.S. ART CLUB CASH	6,773	6,029	4,362	8,440
852	710	W.H.S. ASIAN AMERICAN CLUB CASH	1,371	4,816	5,892	296
853	710	W.H.S. BAND CASH	3,073	-	1,537	1,535
855	710	W.H.S. BUSINESS DEPARTMENT CASH	217	-	-	217
858	710	W.H.S. BOOK CLUB CASH	80	-	-	80
862	710	W.H.S. CHEERLEADERS CASH	5,364	21,225	23,553	3,036
874	710	WHS - MOORE LOVE CASH	872	128	814	186
882	710	W.H.S. DRAMA CASH	735	-	120	615
883	710	W.H.S. ENGLISH DEPARTMENT CASH	1,583	-	-	1,583
885	710	W.H.S. EBONY SOCIETY CASH	22	884	143	763
886	710	CLASS OF 2022 CASH ACCT.	5,711	20,160	19,465	6,407
895	710	W.H.S. FBLA CASH	47	1,110	553	604
897	710	W.H.S. FCCLA CASH	819	3,257	3,086	991
899	710	W.H.S. FORENSICS CASH	9,028	6,283	6,647	8,664
902	710	FRENCH NATIONAL HONOR SOCIETY	263	1,642	1,580	325
904	710	W.H.S. ART APPRECIATION CASH	1,847	3,075	2,788	2,134
909	710	W.H.S. HANDS CLUB CASH	5,155	-	-	5,155
914	710	W.H.S. JCL CASH	699	-	-	699
915	710	W.H.S. HISPANIC AMERICAN CLUB CASH	3,417	-	-	3,417
921	710	W.H.S. KEY CLUB CASH	2,950	1,730	3,600	1,081

		LIABILITIES	Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
927	710	W.H.S. LINK CREW CASH	$ 45	240	-	285
929	710	W.H.S. MATH CLUB CASH	2,423	-	469	1,955
931	710	W.H.S. MEDIA CASH	801	1,238	961	1,077
933	710	W.H.S. MUSICAL PRODUCTIONS CASH	7,292	7,226	5,855	8,662
934	710	W.H.S. MULTICULTURAL CLUB CASH	5,599	10,647	7,511	8,735
937	710	W.H.S. NATIONAL HONOR SOCIETY CASH	16,767	19,444	14,855	21,356
939	710	W.H.S. NEWSPAPER CASH	3,483	2,531	3,558	2,456
940	710	W.H.S. NASA CASH	2,334	-	176	2,157
949	710	W.H.S. POM POM SQUAD CASH	3,653	9,900	5,472	8,081
950	710	W.H.S. RED CROSS CLUB CASH	693	-	-	693
952	710	W.H.S. PSAT/ACT CASH	3,439	1,840	4,732	548
954	710	W.H.S. SPECIAL ED - MR/MH CASH	1,923	20,549	13,956	8,516
959	710	W.H.S. SCHOLASTIC CASH	4,901	31,017	27,335	8,583
960	710	W.H.S. STAFF ACCOUNT CASH	235	507	568	175
961	710	W.H.S. SCIENCE CLUB CASH	9,761	2,325	3,845	8,240
962	710	W.H.S. SHOW CHOIR CASH	5,038	17,110	18,381	3,768
963	710	W.H.S. SOCIAL STUDIES DEPT CASH	107	-	-	107
964	710	W.H.S. SPANISH CLUB CASH	5,690	140	662	5,168
966	710	W.H.S. SPECIAL PROJECTS CASH	15,257	5,690	5,675	15,272
970	710	W.H.S. SPECIAL OLYMPICS CASH	8,080	17,478	16,543	9,014
972	710	W.H.S. STAND CLUB CASH	3,393	2,467	1,667	4,194
973	710	W.H.S. STUDENT COUNCIL CASH	2,662	8,525	9,446	1,741
974	710	W.H.S. STUDENT STORE CASH	139,632	57,651	69,849	127,435
980	710	W.H.S. VISUAL ART CASH	1,541	4,837	5,973	405
993	710	W.H.S. YEARBOOK CASH	98,442	19,627	23,040	95,028
995	710	W.H.S.YOUTH AND GOVERNMENT CASH	1,229	-	-	1,229
804	715	SOUTHMOORE FACILITY USAGE CASH	453	3,787	83	4,157
820	715	CLASS OF 2021 CASH ACCT.	3,167	(15)	3,152	-
833	715	CLASS OF 2025 CASH ACCT.	-	1,809	615	1,194
842	715	CLASS OF 2023 CASH ACCT.	1,243	18,351	14,667	4,927
847	715	SOUTHMOORE ACADEMIC TEAM CASH	822	-	149	673
850	715	CLASS OF 2024 CASH ACCT.	1,445	2,321	1,624	2,141
851	715	SOUTHMOORE ART CLUB/3D CASH	353	3,665	3,612	405
853	715	SOUTHMOORE BAND CASH	2,249	-	1,050	1,199
862	715	SOUTHMOORE CHEERLEADERS CASH	6,877	5,943	11,971	848
863	715	SOUTHMOORE CHORUS CASH	43	-	-	43
868	715	SOUTHMOORE POM PON JV	2,841	1,650	3,877	614
869	715	SOUTHMOORE CHEER JV	2,843	-	2,650	193
879	715	SOUTHMOORE DECA CASH	30,260	37,136	23,202	44,194
881	715	SHS - MOORE LOVE CASH	284	716	946	54
882	715	SOUTHMOORE DRAMA CASH	2,703	3,199	4,722	1,181
884	715	SHS RACE, RELIGION, AND RIGHTS	877	-	877	-
886	715	CLASS OF 2022 CASH ACCT.	9,098	12,530	19,761	1,867
888	715	SOUTHMOORE STUNT	375	775	-	1,150
895	715	SOUTHMOORE BUSINESS PRO. OF AMERICA CASH	558	1,914	1,708	763
897	715	SOUTHMOORE FCCLA CASH	9,924	6,868	5,987	10,806
901	715	SOUTHMOORE FRENCH CLUB CASH	507	-	-	507
904	715	SOUTHMOORE ART APPRECIATION CASH	685	1,660	727	1,618
914	715	SOUTHMOORE JCL/JR. CLASSICAL LEAGUE CASH	116	10	105	21
921	715	SOUTHMOORE KEY CLUB CASH	365	12,671	12,372	664
926	715	SOUTHMOORE MODEL UN CASH	2,001	288	370	1,918
927	715	SOUTHMOORE LINK CREW CASH	1,469	430	15	1,884
931	715	SOUTHMOORE MEDIA CASH	1,883	198	473	1,608
934	715	SOUTHMOORE MULTICULTURAL CLUB CASH	879	-	-	879
937	715	SOUTHMOORE NATIONAL HONOR SOCIETY CASH	12,509	12,282	13,531	11,260
940	715	NATIVE AMERICAN STUDENT ASSOC. CASH ACCT	1,070	-	-	1,070
949	715	SOUTHMOORE POM PON SQUAD CASH	7,270	5,225	12,318	177
952	715	SOUTHMOORE PSAT/ACT CASH	10,416	-	4,360	6,057
954	715	SOUTHMOORE SPECIAL ED. MR/MH CASH	4,958	-	937	4,021
959	715	SOUTHMOORE SCHOLASTIC CASH	-	1,252	-	1,252
960	715	SOUTHMOORE STAFF ACCOUNT CASH	95	625	679	41
961	715	SOUTHMOORE SCIENCE CLUB CASH ACCT	1,099	-	-	1,099

				Balance 7-1-2021	Additions	Deductions	Balance 6-30-2022
		LIABILITIES					
965	715	SOUTHMOORE SPECIAL EDUCATION CASH A	$	6,095	10,279	8,070	8,303
966	715	SOUTHMOORE SPECIAL PROJECTS CASH		4,262	2,652	-	6,915
967	715	SOUTHMOORE SPEECH CASH		330	814	597	547
968	715	SOUTHMOORE YCAC CASH		34	-	-	34
970	715	SOUTHMOORE SPECIAL ATHLETES		9,946	2,411	3,027	9,331
971	715	SOUTHMOORE SOCIAL JUSTICE AND EQUITY CAS		-	797	517	280
973	715	SOUTHMOORE STUDENT COUNCIL CASH		2,864	2,036	2,391	2,510
974	715	SOUTHMOORE STUDENT STORE CASH		46,858	49,742	48,425	48,176
980	715	SOUTHMOORE VISUAL ART/2-D CASH		659	3,680	3,460	879
989	715	SOUTHMOORE TECH NOW CASH		-	599	258	340
993	715	SOUTHMOORE YEARBOOK CASH		31,048	23,438	28,580	25,907
995	715	SOUTHMOORE YOUTH AND GOVERNMENT CASH		915	3,496	3,035	1,376
		TOTALS	**$**	**4,600,074**	**6,352,168**	**5,830,911**	**5,121,331**

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, 2022

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	Total Expenditures
U.S. DEPARTMENT OF EDUCATION:		
Direct Programs:		
Indian Education	84.060	$ 623,707
Impact Aid	84.041	49,972
Sub Total		673,679
Passed Through State Department of Education:		
Title I, Basic	84.010	2,415,667
Title I, School Improvement	84.010	10,554
Title I, Neglected	84.010	19,689
Total Title I (84.010)		2,445,910
Title II Part A	84.367	547,465
Title III Part A	84.365	93,080
ARP IDEA-B Flow Through	84.027X	1,025,387
Total ARP IDEA-B (84.027X)		1,025,387
*IDEA-B Flow Through	84.027	4,892,780
*IDEA-B Professional Development	84.027	54,014
*IDEA-B Pre-school	84.173	102,880
Total IDEA-B Special Education Cluster		5,049,674
Title IV Part A	84.424	159,208
COVID-19 Education Stabilization Fund:		
CRRSA - ESSER II	84.425D	2,768
*ARP - ESSER III	84.425U	8,573,480
ARP - ESSER III - Homeless	84.425U	8,888
ARP - ESSER II Set Aside GEERS	84.425U	260,691
ARP - ESSER Counselor Corps	84.425U	275,000
Total COVID-19 - ESF		9,120,827
Passed Through State Department of Career and Technology Education:		
Carl Perkins	84.048	127,091
Carl Perkins - -Supplement	84.048	20,202
Carl Perkins - High Schools That Work	84.048	246,392
Sub Total		393,685
U.S. DEPARTMENT OF AGRICULTURE - Passed Through State Department of Education:		
Child Nutrition Program Cluster:		
School Breakfast Program	10.553	2,626,016
National School Lunch Program	10.555	5,832,400
Summer Food Program	10.559	35,784
Supply Chain Assistance	10.555	285,346
Non-cash assistance - Commodities	10.555	684,665
Total Child Nutrition Program Cluster		9,464,211
Other Federal Assistance:		
Johnson O'Malley	15.130	57,887
Total Federal Assistance		**$ 29,031,013**

*** 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, 2022. 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 minimums 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.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
PREPARED FOR THE OKLAHOMA STATE DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass Through	Federal Assistance Listing Number	Project Number	Program or Award Amount	Beginning Balance 7/1/21	Revenue Collected	Total Expenditures	Ending Balance 6/30/22
U.S. Department of Education							
Direct Programs:							
Title VII Indian Education	84.060A	561	$ 623,707		506,514	623,707	117,193
Title VII Indian Education - Note	84.060A	799		136,357	136,357		
P.L. 874 Impact Aid	84.041	591	120,933		120,933	25,183	
P.L. 874 Impact Aid Special Education	84.041	592	35,600		35,600	24,789	
Sub Total			780,240	136,357	799,404	673,679	117,193
Passed Through State Department of Education:							
Title I	84.010	511	2,599,009		2,008,261	2,415,667	407,406
Title I Note	84.010	799		425,014	425,014		
Title I School Improvement	84.010	515	15,391		10,554	10,554	
Title I Neglected	84.010	518	31,072		17,605	19,689	2,084
Special Education Program Cluster:							
IDEA-B Flowthrough	84.027	621	6,132,528		4,165,120	4,892,780	727,660
IDEA-B Flowthrough Note	84.027	799		734,826	734,826		
IDEA-B Professional development	84.027	615	66,832		54,014	54,014	
IDEA-B Professional development - note	84.027	799		610	610		
IDEA-B COVID Assistance	84.027	799		61,305	61,305		
IDEA-B ARP Flowthrough	84.027	628	1,167,364		997,372	1,025,387	28,015
IDEA-B ARP Preschool	84.027	643	67,094		0	0	
IDEA-B Preschool	84.173	641	239,172		86,041	102,880	16,839
IDEA-B Preschool - Note	84.173	799		11,568	11,568		
Total Special Education cluster			7,672,990	808,309	6,110,856	6,075,061	772,514
Title II Part A	84.367	541	600,297		437,208	547,465	110,257
Title II Part A - Note	84.367	799		74,271	74,271		
Title III Part A Limited English Proficiency	84.365	572	137,580		83,976	93,080	9,104
Title III Part A Limited English Proficiency- Note	84.365	799		7,060	7,060		
Title IV Part A	84.424	552	331,886		128,716	159,208	30,492
Title IV Part A - Note	84.424	799		1,553	1,553		
COVID-19 - Education Stabilization Fund (ESF):							
CARES Geers	84.425	721	308,149		198,711	260,691	61,980
ARP Esser - Counselors	84.425D	722	275,000		241,204	275,000	33,796
ESSER II CRRSA	84.425D	793	2,768		2,768	2,768	
ESSER III	84.425D	795	18,055,211		7,136,805	8,573,480	1,436,675
ARP ESSER III - Homeless	84.425D	796	42,686		8,327	8,888	561
Total COVID-19 - ESF			18,683,814	0	7,587,815	9,120,827	1,533,012
Sub Total			30,072,039	1,316,207	16,892,889	18,441,551	2,864,869
Passed Through State Department of Career and Technology Education:							
Carl Perkins Grant	84.048	421	127,091		114,683	127,091	12,408
Carl Perkins - Supplement	84.048	426	36,000		15,042	20,202	5,160
Carl Perkins - Supplement Note	84.048	799		5,076	5,076		
High Schools That Work	84.048	424	260,000		233,015	246,392	13,377
High Schools That Work Note	84.048	799		24,435	24,435		
Sub Total			423,091	29,511	392,251	393,685	30,945
U.S. Department of Agriculture:							
Passed Through State Department of Education							
Child Nutrition Program Cluster:				C/O			C/O
School Breakfast Program	10.553	764		850,640	2,189,362	2,626,016	413,986
National School Lunch Program	10.555	763		375,822	9,703,585	5,832,400	4,247,007
Summer Food Program	10.559	766		1,971,823	69,469	35,784	2,005,508
Supply Chain Assistance	10.555	759			485,174	285,346	199,828
P-EBT	10.649	760			5,814	0	5,814
Emergency Operational Costs	10.555	762			246,058	0	246,058
Sub Total				3,198,285	12,699,462	8,779,546	7,118,201
Passed Through Department of Human Service							
Non-cash assistance - commodities - Note 3	10.555	N/A			684,665	684,665	
Total Child Nutrition cluster				3,198,285	13,384,127	9,464,211	7,118,201
Other Federal Assistance:							
Johnson O'Malley	15.130	563	142,340		35,880	57,887	22,007
Johnson O'Malley - Note	15.130	799		41,589	41,589		
FEMA	97.036	799			1,248,180		
Rehabilitation	84.126	456	43,178		43,178	0	
Sub Total			185,518	41,589	1,368,827	57,887	22,007
Total Federal Assistance			$ 31,460,888	4,721,949	32,837,498	29,031,013	3,035,014

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, 2022. 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 portiion 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 $684,665 were of a non-monetary nature and therefore the total revenue does not agree with the financial statements

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2022

BONDING COMPANY	POSITION COVERED	BOND NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
RLI Insurance Co.	Superintendent	LSM0600531	$ 100,000	7/1/21-7/1/22
Universal Insurance Co.	Treasurer	LSF601083374	250,000	10/6/21-10/6/22
	Deputy Treasurer	999004200	250,000	6/11/19-6/11/22
The Ohio Casualty Co.	Deputy Treasurer	5093033	250,000	12/10/21-12/10/22
America First Insurance Co.	Board Clerk	2820964	10,000	7/1/21-7/1/22
	Child Nutrition	2820964	10,000	7/1/21-7/1/22
	Activity Fund	2820964	10,000	7/1/21-7/1/22
	Encumbrance clerk	2820964	10,000	7/1/21-7/1/22
	Minutes clerk	2820964	10,000	7/1/21-7/1/22

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2021 TO JUNE 30, 2022

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 2021-22.

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

By _____
Authorized Agent

Subscribed and sworn to before me
This 9th day of January, 2023

Marlene Miller NOTARY #20014980 EXP. 12/11/2024 PUBLIC STATE OF OKLAHOMA

_____
Notary Public (or Clerk or Judge)

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

BLEDSOE, 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 9, 2023

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

Dear Dr. Romines:

Listed below are the observations and recommendations from the final audit work we performed for you. 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.

The District did not have any audit observations that were considered to be significant control deficiencies. Any other observations were orally communicated to staff.

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,

Jeff Hewett

For
Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP