OKLAHOMA Education

Audit

Acknowledgement

Audit Year: 2024-2025

District Name Moore Independent School District **District Number** I-002

County Name Cleveland County **County Code** 14

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on March 9, 2026.
Date of Meeting

The audit was presented by Jeffrey Hewett
(Independent Auditor)

Jeffrey D. Hewett
(Independent Auditor's Signature)

The School Board acknowledges that as the governing body of the district, responsible for the district's financial and compliance operations, the audit findings and exceptions have been presented to them.

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector within 30 days from its presentation, as stated in 70 O.S. § 22-108:

> "The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

Signature of the Board of Education:

Superintendent

Board of Education President

Staci L Hewett
Board of Education Vice President

Board of Education Member

Mandy Kincaneron
Board of Education Member

Board of Education Member

Board of Education Member

CORINNE MOODY NOTARY #23001930 EXP. 02-09-2027 PUBLIC STATE OF OKLAHOMA

Subscribed and sworn before me on 3-9-2026

My Commission expires 02-09-2027

(Notary Public)

Updated 7/2025

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2024 TO JUNE 30, 2025

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 2024-25.

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

By _____
Authorized Agent

Subscribed and sworn to before me
This 22nd of January, 2026

_____
Notary Public (or Clerk or Judge)

My Commission Expires: 12/11/2028
Commission No. 20014980

BLEDSOE, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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January 22, 2026

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

Dear Dr. Romines:

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

Fixed Asset Software

During our review of the District's fixed asset records, we noted that the current fixed asset software is not properly accounting for the disposed or retired assets to be removed from the active asset listing in a timely manner, due to updates from the software not properly working. As a result, the records include items that are no longer in service, which are presumed to be immaterial to the financial statements. We recommend that management consider implementing a supplemental process to track additions and disposals or explore other software options that provide better functionality to fit the District's needs. Doing so will improve the timeliness, accuracy and usefulness of the fixed asset records.

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

Sincerely,

Jeffrey D. Hewett

For
Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

FINANCIAL STATEMENTS – REGULATORY BASIS AND REPORTS OF INDEPENDENT AUDITOR

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

JUNE 30, 2025

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, 2025

BOARD OF EDUCATION

President

Erin Morrison

Vice-President

Staci Pruett

Member

Matt Purser

Member

Mandy Kincannon

Member

Jennifer Statler

SUPERINTENDENT OF SCHOOLS

Dr. Robert Romines

CHIEF FINANCIAL OFFICER/TREASURER

B.J. Ryan

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
JUNE 30, 2025

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BLEDSOE, HEWETT & GULLEKSON
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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, 2025, 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, 2025, 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, 2025, 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 22, 2026, 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 22, 2026

BLEDSOE, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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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, 2025, 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 22, 2026, 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 22, 2026

BLEDSOE, HEWETT & GULLEKSON
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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, 2025. 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, 2025.

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 noncompliance 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 22, 2026

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NONCOMPLIANCE
JUNE 30, 2025

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, 2025

Section 1 - Summary of Auditor's Results

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

2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.

3. The audit disclosed no instances of noncompliance which are material to the financial statements.

4. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over major programs.

5. An unmodified report was issued on the compliance for major programs in conformity with the regulatory basis of accounting.

6. The audit disclosed no audit findings which are required to be reported under the Uniform Guidance, 2 CFR 200.51(a).

7. Programs determined to be major were the IDEA-B Special Education Programs (84.027, 84.173) which were clustered in determination.

8. The dollar threshold used to determine between Type A and Type B programs was $750,000.

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
JUNE 30, 2025

	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	$ 33,626,300	20,634,432	43,972,185	45,027,371	6,026,158			149,286,446
Inventory	383,877	237,748						621,625
Capital assets						396,366,348		396,366,348
Amounts available in debt service							45,027,371	45,027,371
Amount to be provided for retirement of long-term debt							98,005,473	98,005,473
Total Assets	$ 34,010,177	20,872,180	43,972,185	45,027,371	6,026,158	396,366,348	143,032,844	689,307,263
LIABILITIES AND FUND BALANCE								
Liabilities								
Warrants/checks payable	$ 5,405,478	1,315,912	3,545,486					10,266,876
Funds held for school organizations					6,026,158			6,026,158
Long-term debt:								
Copmpensated leave							2,017,844	2,017,844
Bonds payable							141,015,000	141,015,000
Total liabilities	5,405,478	1,315,912	3,545,486	0	6,026,158	0	143,032,844	159,325,878
Fund Balance and Other Credits								
Cash Fund Balances								
Investment in General Fixed Assets						396,366,348		396,366,348
Restricted for inventories	383,877	237,748						621,625
Restricted		19,318,520	40,426,699	45,027,371				104,772,590
Unrestricted	28,220,822							28,220,822
Total Fund Balance and Other Credits	28,604,699	19,556,268	40,426,699	45,027,371	0	396,366,348	0	529,981,385
Total Liabilities, Fund Balance and Other Credits	$ 34,010,177	20,872,180	43,972,185	45,027,371	6,026,158	396,366,348	143,032,844	689,307,263

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	
Revenues Collected:					
Local sources	$ 60,892,196	11,946,856		41,680,665	114,519,717
Intermediate sources	8,098,999				8,098,999
State sources	131,997,068	4,202,121			136,199,189
Federal sources	13,050,725	6,941,184			19,991,909
Interest earnings	2,042,981	841,862	2,843,311	2,452,259	8,180,413
Non-revenue receipts	6,960,015				6,960,015
Total revenues collected	223,041,984	23,932,023	2,843,311	44,132,924	293,950,242
Expenditures:					
Instruction	133,337,793		9,908,189		143,245,982
Support services	85,120,304	10,487,471	6,244,016		101,851,791
Operation of noninstructional services	7,029,394	5,800,443	478,569		13,308,406
Facilities acquisition and construction svcs	20,568	4,501,055	17,367,156		21,888,779
Other outlays:					
Reimbursement		6,001,710	237		6,001,947
Debt service				40,323,972	40,323,972
Private non-profit schools	22,754				22,754
Total expenditures	225,530,813	26,790,679	33,998,167	40,323,972	326,643,631
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(2,488,829)	(2,858,656)	(31,154,856)	3,808,952	(32,693,389)
Other financing sources (uses):					
Proceeds from sale of bonds			38,660,000		38,660,000
Transfers In (Out)	(500,000)	500,000			0
Total other financing sources (uses)	(500,000)	500,000	38,660,000	0	38,660,000
Excess of revenue collected over (under) expenditures	(2,988,829)	(2,358,656)	7,505,144	3,808,952	5,966,611
Cash fund balances, beginning of year	31,543,589	21,905,566	32,921,555	41,218,419	127,589,129
Change in reserve of inventories	49,939	9,358	0	0	59,297
Cash fund balances, end of year	$ 28,604,699	19,556,268	40,426,699	45,027,371	133,615,037

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	GENERAL FUND		
	Original/Final Budget	Actual	Prior Year Actual
Revenues Collected:			
Local sources	$ 57,556,631	60,892,196	59,684,587
Intermediate sources	7,350,000	8,098,999	7,686,774
State sources	129,599,180	131,997,068	131,237,923
Federal sources	13,350,000	13,050,725	12,358,972
Interest earnings	1,200,000	2,042,981	1,757,080
Non-revenue receipts	8,500,000	6,960,015	6,909,872
Total revenues collected	217,555,811	223,041,984	219,635,208
Expenditures:			
Instruction	141,500,313	133,337,793	132,385,220
Support services	88,812,588	85,120,304	83,739,293
Operation of noninstructional services	9,135,500	7,029,394	6,913,823
Facilities acquisition & construction services		20,568	8,500
Other outlays:			
Indirect cost entitlement	747,643		
Private non-profit schools	25,654	22,754	15,452
Other uses	8,543,764		
Total expenditures	248,765,462	225,530,813	223,062,288
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(31,209,651)	(2,488,829)	(3,427,080)
Other Financing Sources (Uses)			
Transfers		(500,000)	
Adjustments to prior year encumbrances	0		9,345
Total other financing sources (uses)	0	(500,000)	9,345
Excess of revenues collected over (under) expenditures	(31,209,651)	(2,988,829)	(3,417,735)
Cash fund balance, beginning of year	31,543,589	31,543,589	34,915,671
Change in reserve of inventories	0	49,939	45,653
Cash fund balance, end of year	$ 333,938	28,604,699	31,543,589

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	SPECIAL REVENUE FUNDS		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	$ 11,174,992	11,946,856	11,551,116
State sources	1,598,000	4,202,121	4,746,014
Federal sources	7,400,000	6,941,184	8,026,786
Interest earnings	505,000	841,862	911,180
Total revenues collected	20,677,992	23,932,023	25,235,096
Expenditures:			
Instruction			2,207
Support services	13,738,796	10,487,471	7,490,327
Operation of noninstructional services	8,300,000	5,800,443	5,844,322
Facilities acquisition & construction services	7,078,533	4,501,055	1,919,824
Other outlays:			
Reimbursement	6,600,000	6,001,710	5,919,786
Other Uses	6,637,839		
Total expenditures	42,355,168	26,790,679	21,176,466
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(21,677,176)	(2,858,656)	4,058,630
Other Financing Sources (Uses)			
Transfers		500,000	
Adjustments to prior year encumbrances			365
Total other financing sources (uses)	0	500,000	365
Excess of revenues collected over (under) expenditures	(21,677,176)	(2,358,656)	4,058,995
Cash fund balances, beginning of year	21,905,566	21,905,566	17,850,130
Change in reserve of inventories	0	9,358	(3,559)
Cash fund balances, end of year	$ 228,390	19,556,268	21,905,566

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	DEBT SERVICE FUND		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	$ 39,878,547	41,680,665	39,014,040
Interest earnings		2,452,259	1,911,481
Total revenues collected	39,878,547	44,132,924	40,925,521
Requirements:			
Bonds	39,283,750	36,275,000	35,980,000
Coupons	4,362,059	4,048,972	3,459,156
Judgments	16,566		30,782
Total requirements	43,662,375	40,323,972	39,469,938
Excess of revenue collected over (under) expenditures	(3,783,828)	3,808,952	1,455,583
Cash fund balance, beginning of year	41,218,419	41,218,419	39,762,836
Cash fund balance, end of year	$ 37,434,591	45,027,371	41,218,419

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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.

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 2024-25 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 are reflected as a liability in the General Long-Term Debt account group.
- 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. The Board of Education must request an initial temporary appropriations budget from their County Excise Board before June 30. The District uses the temporary appropriation amounts as their legal expenditure limit until the annual Estimate of Needs is completed.

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. No later than October 1, each Board of Education shall prepare a financial statement and Estimate of Needs to be filed with the applicable County Clerk and the State Department of Education.

The 2024-25 Estimate of Needs was not amended by any supplemental appropriations. Any supplemental appropriations must be approved by the Cleveland County Clerk's Office.

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, 2025 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/Checks Payable – Warrants/checks 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 paid by the District's bank.

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

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

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

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

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

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 was one interfund transfer made during the 2024-25 fiscal year from the General Fund to the Insurance Recovery Fund.

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, 2025, were $149,286,446, 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, 2025.

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, 2025:

	Bonds Payable
Balance, July 1, 2024	$ 138,630,000
Additions	38,660,000
Retirements	(36,275,000)
Balance, June 30, 2025	$ 141,015,000

A brief description of the outstanding long-term debt at June 30, 2025 is set forth below:

	Amount Outstanding
General Obligation Bonds:	
Combined Purpose Bonds, Series 2023, original issue $54,990,000, interest rates of 3.00% to 4.00%, due in initial installment of $13,745,000, annual installments of $13,745,000, final payment due 3-1-28	$ 41,245,000
Combined Purpose Bonds, Series 2024, original issue $27,420,000, interest rates of 3.00% to 4.00%, due in initial installment of $6,855,000, annual installments of $6,855,000, final payment due 3-1-29	27,420,000
Building Bonds, Series 2024, original issue $6,320,000, interest rates of 4.25% to 6.50% due in annual installments of $1,580,000, final payment due on 3-1-29	6,320,000
GO Combined Purpose Bonds, Series 2025, original issue $32,330,000, interest rate of 4.0% due in annual installments of $8,080,000, final payment due 3-1-30	32,330,000
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	6,485,000

4. GENERAL LONG-TERM DEBT – cont'd

		Amount Outstanding
GO Building Bonds, Series 2025, original issue $6,330,000, interest rate of 4.45% to 5.00% due in annual installments of $1,580,000, final payment due 3-1-30	$	6,330,000
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		500,000
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		350,000
GO Building Bonds, Series 2022, 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		16,015,000
GO Building Bonds, Series 2021, 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		4,020,000
Total Long-Term Debt		$ 141,015,000

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
2026	$ 39,280,000	4,889,306	44,169,306
2027	42,110,000	3,834,320	45,944,320
2028	31,850,000	2,354,420	34,204,420
2029	18,095,000	1,061,460	19,156,460
2030	9,680,000	395,150	10,075,150
Total	$ 141,015,000	12,534,656	153,549,656

Interest paid on general long-term debt during the 2024-25 fiscal year totaled $4,048,972.

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 2024-25 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 8.40%.

Annual Pension Cost

The District's total contributions for 2025, 2024 and 2023 are $23,969,883, $23,685,358, and $21,622,457 respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2025. 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 2024-25 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 23, 2026, 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, 2025, was as follows:

	Beginning Balances	Additions	Transfers	Deletions	Ending Balances
Capital Assets:					
Land	$ 19,101,929		2,377,137		21,479,066
Constructin in progress	37,098,022	19,209,604	(37,098,022)		19,209,604
Building & improvements	608,944,480	14,475	34,720,885		643,679,840
Equipment & vehicles	44,271,944	2,933,182		147,155	47,057,971
Total Capital Assets	$ 709,416,375	22,157,261	0	147,155	731,426,481
Accumulated depreciation	(314,487,426)	(20,572,707)		0	(335,060,133)
Net Capital Assets	$ 394,928,949	1,584,554	0	147,155	396,366,348

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 May 2021, patrons of the District 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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	BUILDING FUND	CHILD NUTRITION FUND	INSURANCE RECOVERY FUND	TOTAL
ASSETS				
Cash & cash equivalents	$ 13,080,174	7,037,180	517,078	20,634,432
Inventory		237,748		237,748
Total Assets	$ 13,080,174	7,274,928	517,078	20,872,180
LIABILITIES AND FUND BALANCE				
Liabilities:				
Warrants/checks payable	$ 1,295,571	20,341	0	1,315,912
Fund Equity:				
Cash fund balances	11,784,603	7,016,839	517,078	19,318,520
Reserve for inventories		237,748		237,748
Total Fund Balance	11,784,603	7,254,587	517,078	19,556,268
Total Liabilities and Fund Balance	$ 13,080,174	7,274,928	517,078	20,872,180

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	BUILDING FUND	CHILD NUTRITION FUND	INSURANCE RECOVERY FUND	TOTAL
Revenues Collected:				
Local sources	$ 9,107,469	2,822,309	17,078	11,946,856
State sources	4,099,116	103,005		4,202,121
Federal sources	2,289	6,938,895		6,941,184
Interest earnings	492,956	348,906		841,862
Total revenues collected	13,701,830	10,213,115	17,078	23,932,023
Expenditures:				
Support services	10,487,471			10,487,471
Operation of noninstructional services		5,800,443		5,800,443
Facilities acquisition construction services	4,501,055			4,501,055
Other outlays:				
Reimbursement		6,001,710		6,001,710
Total expenditures	14,988,526	11,802,153	0	26,790,679
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(1,286,696)	(1,589,038)	17,078	(2,858,656)
Other Financing Sources (Uses)				
Transfers			500,000	500,000
Total other financing sources (uses)	0	0	500,000	500,000
Excess of revenues collected over (under) expenditures	(1,286,696)	(1,589,038)	517,078	(2,358,656)
Cash fund balances, beginning of year	13,071,299	8,834,267	0	21,905,566
Change in reserve of inventories	0	9,358	0	9,358
Cash fund balances, end of year	$ 11,784,603	7,254,587	517,078	19,556,268

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	BUILDING FUND		CHILD NUTRITION FUND	
	Original/Final Budget	Actual	Original/Final Budget	Actual
Revenues Collected:				
Local sources	$ 8,293,068	9,107,469	$ 2,881,924	2,822,309
State sources	1,500,000	4,099,116	98,000	103,005
Federal sources		2,289	7,400,000	6,938,895
Interest earnings	300,000	492,956	205,000	348,906
Total revenues collected	10,093,068	13,701,830	10,584,924	10,213,115
Expenditures:				
Instruction				
Support services	13,738,796	10,487,471		
Operation of noninstructional services			8,300,000	5,800,443
Facilities acquisition & construction services	7,078,533	4,501,055		
Other outlays:				
Reimbursement			6,600,000	6,001,710
Other Uses	2,347,038		4,290,801	
Total expenditures	23,164,367	14,988,526	19,190,801	11,802,153
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(13,071,299)	(1,286,696)	(8,605,877)	(1,589,038)
Adjustment to prior year encumbrances	0	0	0	0
Excess of revenues collected over (under) expenditures	(13,071,299)	(1,286,696)	(8,605,877)	(1,589,038)
Cash fund balances, beginning of year	13,071,299	13,071,299	8,834,267	8,834,267
Change in reserve of inventories	0	0	0	9,358
Cash fund balances, end of year	$ 0	11,784,603	228,390	7,254,587

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY -
ALL CAPITAL PROJECT FUNDS - REGULATORY BASIS
JUNE 30, 2025

	#31 BUILDING BOND FUND	#32 BUILDING BOND FUND	#33 BUILDING BOND FUND	#34 BUILDING BOND FUND	#36 BUILDING BOND FUND	#39 BUILDING BOND FUND	TOTAL
ASSETS							
Cash & cash equivalents	$ 52,196	553,559	31,593	10,953,264	31,683,018	698,555	43,972,185
Total assets	$ 52,196	553,559	31,593	10,953,264	31,683,018	698,555	43,972,185
LIABILITIES AND FUND EQUITY							
Liabilities:							
Warrants/checks payable		213,267	31,593	1,723,020	1,567,466	10,140	3,545,486
Fund Equity:							
Cash fund balances	52,196	340,292	0	9,230,244	30,115,552	688,415	40,426,699
Total Liabilities and Fund Equity	$ 52,196	553,559	31,593	10,953,264	31,683,018	698,555	43,972,185

MOORE INDEPENDENT SCHOOL DISTRICT NO. 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, 2025

	#31 BOND FUND	#32 BOND FUND	#33 BOND FUND	#34 BOND FUND	#35 BOND FUND	#36 BOND FUND	#39 BOND FUND	TOTAL
Revenues Collected:								
Local sources	$ 0	32,771	0	1,143,422	0	1,577,274	89,844	2,843,311
Expenditures:								
Instruction		1,109,998		4,171,295	14,759	1,765,405	2,747,624	9,908,189
Support services	99,108	224,850		4,612,617	5,229	869,817	470,885	6,244,016
Noninstructional services	60,618	164,427		29,417			284,725	478,569
Facilities acquisition & construction services		743,585	36,542	7,285,948		7,486,500	1,797,355	17,367,156
Other outlays	17,226				237			237
Total expenditures	176,952	2,242,860	36,542	16,099,277	20,225	10,121,722	5,300,589	33,998,167
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(176,952)	(2,210,089)	(36,542)	(14,955,855)	(20,225)	(8,544,448)	(5,210,745)	(31,154,856)
Other financing sources and uses								
Bond proceeds						38,660,000		38,660,000
Totals	0	0	0	0	0	38,660,000	0	38,660,000
Excess of revenues collected and other financing sources over (under) expenditures	(176,952)	(2,210,089)	(36,542)	(14,955,855)	(20,225)	30,115,552	(5,210,745)	7,505,144
Cash fund balances, beginning of year	229,148	2,550,381	36,542	24,186,099	20,225	0	5,899,160	32,921,555
Cash fund balances, end of year	$ 52,196	340,292	0	9,230,244	0	30,115,552	688,415	40,426,699

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, 2025

			Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS						
CASH			$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES						
809	009	NIGHT SCHOOL/H.S. COMPLET CASH	$ 2,836	-	1,998	839
836	009	SUMMER SCH INTERNET BASED PROG CASH	49,800	45,620	1,000	94,420
922	009	INTERNET BASED PROGRAM CASH	27,881	-	-	27,881
941	009	NIGHTSCHOOL COKE ACCOUNT CASH	4,715	2,721	2,031	5,405
997	009	NIGHT SCHOOL TEACHER COKE CASH	318	2,063	816	1,565
821	051	SOCIAL WORK CASH	9,100	6,000	3,971	11,129
824	051	ATHLETICS CASH	392,708	612,217	697,655	306,733
825	051	ATHLETIC FUND RAISER CASH	253,547	231,947	237,018	249,014
826	051	LETTER "M" CASH	70,251	141,717	150,781	61,187
829	051	GIFTED CASH	9,208	6,436	3,032	12,612
832	051	SUMMER RECREATION PROGRAM CASH	92,383	126,320	129,866	88,838
837	051	CLASS OF 2026 CASH ACCT.	4,278	122,836	99,298	25,258
837	051	CLASS OF 2026 CASH ACCT.	5,122	-	-	6,801
837	051	CLASS OF 2026 CASH ACCT.	6,400	-	-	7,279
838	051	MPS SPECIAL OLYMPICS CASH	1,926	7,335	2,909	6,352
840	051	MENTAL HEALTH TEAM CASH	3,489	6,996	5,831	4,654
887	051	ELEMENTARY SUMMER SCHOOL CASH	200	-	-	200
890	051	SCIENCE ENRICHMENT CASH	589	-	107	482
910	051	ASC NURSING SERVICES CASH	7,615	4,180	2,561	9,234
976	051	SECONDARY SUMMER SCHOOL CASH	200	-	-	200
977	051	SUMMER BAND CASH	7,412	9,660	7,361	9,711
978	051	SUMMER DRIVERS EDUCATION CASH	200	-	-	200
984	051	JR HIGH SUMMER SCHOOL CASH	200	-	-	200
998	051	FINE ARTS CASH	248	-	30	218
975	009	VISTA STUDENT ID CASH ACCT.	6,934	402	494	6,842
801	051	ELEMENTARY EDUCATION CASH ACCT.	59,998	45,298	37,703	67,593
802	051	CLEARING CASH	-	1,877	-	1,877
803	051	MPS ELEM HONOR CHOIR CASH	2,275	2,653	1,990	2,938
805	051	SCHOOL ACTIVITY OPERATIONS CASH ACCT.	273,421	124,268	91,888	305,801
807	051	MISCELLANEOUS CASH	37,923	81,260	76,574	42,609
810	051	COMMUNICATIONS CASH	-	2,984	239	2,745
813	051	TEXTBOOKS CASH	443	-	-	443
814	051	ASC SECURITY CASH ACCT.	327	230	-	557
816	051	MAINTENANCE COKE ACCOUNT CASH	63	-	-	63
817	051	TRANSPORTATION COKE ACCT CASH	1,755	444	400	1,799
827	051	UNALLOCATED INTEREST CASH	336,539	254,990	-	591,530
828	051	MOORE APPLAUSE CASH ACCT.	440	-	-	440
830	051	SCIENCE FAIR CASH	6,491	5,910	5,385	7,015
831	051	PROFESSIONAL DEVELOPMENT CASH	261	-	-	261
834	051	CAREER TECHNOLOGY & GUIDANCE	8,286	-	4,109	4,177
864	051	PLAZA TOWERS TORNADO FUND CASH ACCT.	12	-	-	12
865	051	BRIARWOOD TORNADO FUND CASH ACCT.	279	-	-	279
866	051	RELIEF FUND	2,351	20,226	16,900	5,677
867	051	MOORE LOVE CASH ACCT.	18,991	336,209	331,275	23,925
878	051	MEDIA TORNADO FUND CASH ACCT.	972	-	-	972
916	051	INDIAN EDUCATION CASH ACCT.	8,123	-	-	8,123
919	051	SUMMER READ MOORE BOOK BUS CASH	17,479	16,850	13,234	21,096
815	090	TECHNOLOGY COKE ACCT CASH	1	-	-	1

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, 2025

			Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS						
CASH			$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES						
818	090	CENTER FOR TECHNOLOGY CASH ACCT.	389,729	78,799	43,592	424,936
808	097	CHILD NUTRITION COKE ACCT CASH	0	-	-	0
839	103	CENTRAL ELEMENTARY CASH	30,160	29,000	42,831	16,330
843	103	CENTRAL ELEM. COKE ACCOUNT CASH	415	1,750	2,040	125
859	103	CENTRAL ELEM. BEFORE/ AFTER SCHOOL CASH	28,172	33,081	14,883	46,371
839	107	FAIRVIEW CASH	10,563	28,830	38,769	624
843	107	FAIRVIEW COKE ACCOUNT CASH	574	2,861	2,275	1,160
859	107	FAIRVIEW AFTER SCHOOL PROGRAM CASH	8,706	14,564	23,156	113
839	108	KELLEY CASH	28,895	54,034	44,357	38,572
843	108	KELLEY COKE ACCOUNT CASH	394	1,613	1,335	672
859	108	KELLEY DAY CARE CASH ACCT.	45,274	12,893	42,457	15,710
839	109	NORTHMOOR CASH	38,362	37,786	55,902	20,247
843	109	NORTHMOOR COKE ACCOUNT CASH	4,823	1,600	490	5,933
859	109	NORTHMOOR BEFORE/AFTER CARE CASH ACCT.	11,742	8,099	6,185	13,656
839	110	SOUTHGATE CASH	8,833	43,256	44,359	7,730
843	110	SOUTHGATE COKE ACCOUNT CASH	658	5,348	5,244	762
859	110	SOUTHGATE BEFORE/AFTER CARE CASH ACCT.	222	15,852	12,935	3,139
839	112	PLAZA TOWERS CASH	9,652	46,670	38,135	18,187
843	112	PLAZA TOWERS COKE ACCOUNT CASH	2,169	1,750	2,248	1,671
859	112	PLAZA TOWERS BEFORE/AFTER SCHOOL CASH	88,222	34,757	44,388	78,591
839	113	SKY RANCH CASH	34,331	58,445	64,312	28,465
843	113	SKY RANCH COKE ACCOUNT CASH	377	2,613	2,409	581
859	113	SKY RANCH BEFORE/AFTER SCH PROG CASH	54,258	55,053	51,443	57,869
839	117	KINGSGATE CASH	22,303	27,983	30,752	19,534
843	117	KINGSGATE COKE ACCOUNT CASH	1,391	1,500	1,471	1,420
859	117	KINGSGATE BEFORE/AFTER CASH ACCT.	8,537	29,928	23,537	14,928
839	120	HOUCHIN CASH	23,939	33,952	43,975	13,915
843	120	HOUCHIN COKE ACCOUNT CASH	3,269	2,000	2,530	2,739
859	120	HOUCHIN BEFORE/AFTER SCHOOL PROGRAM CASH	11	29	30	10
839	125	WINDING CREEK CASH	9,329	82,851	89,684	2,495
843	125	WINDING CREEK COKE ACCOUNT CASH	755	3,065	3,652	169
859	125	WINDING CREEK BEFORE/AFTER SCH PROG CASH	29,987	57,495	59,800	27,682
839	130	SANTA FE CASH	15,577	38,029	53,606	-
843	130	SANTA FE COKE ACCOUNT CASH	360	1,750	1,396	714
859	130	SANTA FE BEFORE/AFTER CARE CASH ACCT.	11,008	38,835	35,073	14,769
839	135	APPLE CREEK CASH	51,727	45,325	64,237	32,816
843	135	APPLE CREEK COKE ACCOUNT CASH	962	2,881	2,477	1,365
859	135	APPLE CREEK CAMP COUGAR CASH ACCT	56,687	31,877	23,956	64,609
839	140	RED OAK CASH	33,541	63,722	73,902	23,362
843	140	RED OAK COKE ACCOUNT CASH	2,655	-	642	2,013
859	140	RED OAK BEFORE/AFTER SCHOOL PROGRAM CASH	100,122	57,521	62,046	95,597
839	145	BRIARWOOD CASH	46,181	57,343	73,258	30,266
843	145	BRIARWOOD COKE ACCOUNT CASH	2,847	2,286	1,858	3,276
859	145	BRIARWOOD BEFORE/AFTER SCHOOL PROG CASH	16,899	42,144	21,325	37,719
839	155	FISHER CASH	69,737	88,155	115,498	42,394
843	155	FISHER COKE ACCOUNT CASH	2,708	1,577	2,883	1,401
859	155	FISHER BEFORE/AFTER SCHOOL PROGRAM CASH	52,361	76,408	87,636	41,133
839	160	SOONER CASH	39,422	93,339	49,061	83,700

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, 2025

			Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS						
CASH			$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES						
843	160	SOONER COKE ACCOUNT CASH	2,650	1,750	2,307	2,093
859	160	SOONER BEFORE/AFTER SCHOOL PROG CASH	53,440	42,019	59,562	35,898
839	165	EARLYWINE CASH	30,122	23,801	36,707	17,216
843	165	EARLYWINE COKE ACCOUNT CASH	1,808	1,750	1,764	1,795
859	165	EARLYWINE BEFORE/AFTER SCHOOL PROG CASH	36,434	40,499	34,486	42,447
839	170	BROADMOORE CASH	242,897	111,960	122,257	232,599
843	170	BROADMOORE COKE ACCOUNT CASH	33	2,200	2,116	117
859	170	BROADMOORE BEFORE/AFTER SCH PROG CASH	62,254	112,975	122,249	52,980
839	175	EASTLAKE CASH	23,937	55,217	68,651	10,503
843	175	EASTLAKE COKE ACCOUNT CASH	625	1,750	819	1,555
859	175	EASTLAKE BEFORE/AFTER CARE CASH ACCT.	4,545	44,405	48,521	428
839	180	BRYANT ELEMENTARY CASH	40,759	45,700	61,930	24,529
843	180	BRYANT ELEMENTARY COKE ACT CASH	1,785	2,614	1,734	2,665
859	180	BRYANT BEFORE/AFTER CARE PROGRAM CASH	39,761	73,541	29,953	83,349
839	181	WAYLAND BONDS ELEMENTARY	79,545	101,240	107,990	72,795
843	181	WAYLAND BONDS ELEM COKE ACCOUNT	915	2,114	2,820	209
859	181	WAYLAND BONDS AFTER SCHOOL PROG CASH	59,611	94,357	87,465	66,502
839	185	OAKRIDGE CASH	89,594	165,225	163,514	91,305
843	185	OAKRIDGE COKE ACCOUNT CASH	2,158	1,874	2,821	1,210
859	185	OAKRIDGE BEFORE/AFTER SCHOOL PROG CASH	57,146	150,803	145,681	62,268
839	190	HERITAGE TRAILS CASH	139,524	150,015	145,372	144,167
843	190	HERITAGE TRAILS COKE ACCOUNT CASH	1,147	1,750	2,724	173
859	190	HERITAGE TRAILS BEFORE/AFTER PROG CASH	69,953	112,523	123,266	59,210
839	195	SOUTH LAKE CASH ACCOUNT	130,589	144,537	218,436	56,690
843	195	SOUTHLAKE COKE CASH ACCOUNT	147	2,617	2,122	642
859	195	SOUTHLAKE DAYCARE CASH ACCOUNT	86,182	133,617	127,247	92,553
839	196	TIMBER CREEK ACTIVITY CASH ACCT.	48,122	119,984	125,894	42,212
843	196	TIMBER CREEK COKE CASH ACCT.	4,675	1,750	314	6,111
859	196	TIMBER CREEK BEFORE/AFTERCARE CASH ACCT.	112,319	100,926	106,677	106,568
841	610	BRINK ARCHERY CASH	9,456	950	1,730	8,676
846	610	BRINK ACADEMIC CLUB CASH	2,407	3,691	3,822	2,276
851	610	BRINK ART CLUB FEES CASH	809	-	809	-
853	610	BRINK BAND CASH	4,399	5,689	5,675	4,413
854	610	BRINK ART CLASS FEES CASH	1,395	809	780	1,424
862	610	BRINK CHEERLEADERS CASH	5,594	4,435	5,465	4,565
863	610	BRINK CHORUS CASH	1,181	1,155	1,093	1,244
925	610	BRINK LIBRARY FUND CASH	3,895	8,412	5,792	6,515
934	610	BRINK MULTICULTURAL CLUB CASH	226	-	-	226
937	610	BRINK NATL HONOR SOCIETY CASH	875	3,600	2,212	2,263
949	610	BRINK POM SQUAD CASH	5,544	5,225	5,101	5,668
957	610	BRINK COKE ACCOUNT CASH	465	1,506	1,604	367
961	610	BRINK SCIENCE CLUB CASH	4,061	4,019	7,686	394
970	610	BRINK SPECIAL OLYMPICS CASH	1,110	-	-	1,110
973	610	BRINK STUDENT COUNCIL CASH	5,482	24,071	26,920	2,633
974	610	BRINK STUDENT STORE CASH	32,135	73,050	71,793	33,392
982	610	BRINK TECHNOLOGY STUDENT CASH	1,736	1,737	1,246	2,227
988	610	BRINK ESPORTS CASH	190	2,096	664	1,622
990	610	BRINK CREW CASH	1,057	2,332	2,342	1,046

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, 2025

				Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS							
CASH				$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES							
993	610	BRINK YEARBOOK	CASH	13,190	3,562	2,384	14,368
846	650	H.E. ACADEMIC CLUB	CASH	867	545	641	770
853	650	H.E. BAND	CASH	489	2,189	2,417	261
862	650	H.E. CHEERLEADERS	CASH	1,113	4,950	5,447	616
863	650	H.E. CHORUS	CASH	24	1,028	765	286
925	650	H.E. LIBRARY	CASH	5,659	10,647	8,618	7,688
937	650	H.E. NATL JR. HONOR SOCIET	CASH	3,916	11,394	11,735	3,574
938	650	NJHS STATE CONVENTION CASH ACCT.		4,835	-	4,835	-
946	650	H.E. TABLETOP GAMING CLUB	CASH	-	800	42	758
949	650	H.E. POM SQUAD	CASH	658	4,125	3,977	806
957	650	H.E. COKE ACCOUNT	CASH	2,044	3,466	4,544	966
961	650	H.E. SCIENCE CLUB	CASH	2,941	20	542	2,418
965	650	H.E. SPECIAL EDUCATION	CASH	18	732	240	510
973	650	H.E. STUDENT COUNCIL	CASH	11,469	4,215	4,505	11,178
974	650	H.E. STUDENT STORE	CASH	12,640	98,268	98,108	12,800
982	650	H.E. TECHNOLOGY STUDENT	CASH	585	398	630	353
992	650	H.E. WRITING CLUB	CASH	1,731	523	413	1,841
993	650	H.E. YEARBOOK	CASH	17,047	3,035	4,140	15,943
847	655	H.W. ACADEMIC TEAM	CASH	311	1,142	876	577
851	655	H.W. ART CLUB	CASH	1,686	451	463	1,674
853	655	H.W. BAND	CASH	3,283	2,398	2,430	3,252
863	655	H.W. CHORUS	CASH	334	3,504	2,965	874
889	655	H.W. FACULTY ACCOUNT	CASH	759	189	378	570
925	655	H.W. LIBRARY	CASH	399	915	286	1,029
937	655	H.W. NATL HONOR SOCIETY	CASH	671	2,215	1,311	1,576
947	655	H.W. PEP CLUB	CASH	4,401	5,394	1,800	7,994
951	655	H.W. ROBOTICS	CASH	1,797	67	67	1,797
961	655	H.W. SCIENCE CLUB	CASH	62	-	-	62
965	655	H.W. SPECIAL EDUCATION	CASH	1,324	1,931	2,361	894
973	655	H.W. STUDENT COUNCIL	CASH	4,171	2,579	1,976	4,774
974	655	H.W. STUDENT STORE	CASH	47,255	47,529	43,575	51,208
982	655	HW TECHNOLOGY STUDENT	CASH	1,202	2,255	1,586	1,871
993	655	H.W. YEARBOOK	CASH	2,692	1,172	1,525	2,339
847	680	W.J.H. ACADEMIC TEAM	CASH	198	-	-	198
851	680	W.J.H. ART CLUB	CASH	2,142	373	583	1,931
853	680	W.J.H. BAND	CASH	12,983	8,167	8,625	12,524
862	680	W.J.H. CHEERLEADERS	CASH	5,595	-	-	5,595
889	680	W.J.H. FACULTY FUND	CASH	412	3,802	3,455	759
907	680	W.J.H. GYM ACCOUNT	CASH	508	-	88	420
925	680	W.J.H. LIBRARY	CASH	1,794	865	1,108	1,551
937	680	W.J.H. NATIONAL HONOR SOC	CASH	259	2,119	2,265	113
938	680	NJHS STATE CONVENTION	CASH ACCOUNT	186	-	186	-
939	680	W.J.H. NEWSPAPER	CASH	504	-	103	401
949	680	W.J.H. POM SQUAD	CASH	2,107	1,641	-	3,748
951	680	W.J.H. ROBOTICS CLUB	CASH	2,284	-	360	1,924
965	680	W.J.H. SPECIAL EDUCATION	CASH	3,287	7,599	5,761	5,124
973	680	W.J.H STUDENT COUNCIL	CASH	2,004	666	1,001	1,669
974	680	W.J.H. STUDENT STORE	CASH	35,173	15,794	28,886	22,081

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, 2025

	Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS				
CASH	$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES				
982 680 W.J.H. TECHNOLOGY STUDENT CASH	1,224	1,324	450	2,098
987 680 W.J.H. VOCAL CASH	2,277	894	1,091	2,080
988 680 W.J.H. ESPORTS CASH	-	613	12	601
993 680 W.J.H. YEARBOOK CASH	175	3,373	3,548	-
804 685 C.J.H. FACILITY USAGE CASH	683	-	-	683
841 685 C.J.H. ARCHERY CASH	1,003	400	-	1,403
847 685 C.J.H. ACADEMIC TEAM CASH	467	1,648	1,309	807
851 685 C.J.H. ART CLUB CASH	1,943	1,230	1,468	1,705
853 685 C.J.H. BAND CASH	1,883	5,119	4,858	2,145
862 685 C.J.H. CHEERLEADERS CASH	3,420	19	1,734	1,705
863 685 C.J.H. CHORUS CASH	2,462	330	609	2,182
925 685 C.J.H. LIBRARY CASH	5,466	5,560	7,529	3,496
937 685 C.J.H. NATL JR. HONOR SOC CASH	183	3,392	2,723	852
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	3,863	2,475	3,587	2,751
957 685 C.J.H. COKE ACCOUNT CASH	743	2,144	2,387	500
961 685 C.J.H. SCIENCE CLUB CASH	24	-	-	24
965 685 C.J.H. SPECIAL EDUCATION CASH	570	1,807	1,481	897
970 685 C.J.H. SPECIAL OLYMPICS CASH	296	-	40	256
973 685 C.J.H. STUDENT COUNCIL CASH	991	2,475	2,355	1,111
974 685 C.J.H. STUDENT STORE CASH	90,972	26,869	37,608	80,233
982 685 C.J.H. TECHNOLOGY STUDENT CASH	315	60	180	195
988 685 C.J.H. ESPORTS CASH	-	40,286	39,869	417
993 685 C.J.H. YEARBOOK CASH	2,674	3,965	2,689	3,950
995 685 C.J.H. YOUTH & GOVERNMENT CASH	267	100	150	217
846 690 SRJH ACADEMIC CLUB CASH	1,284	100	230	1,154
851 690 SRJH ART CLUB CASH	1,065	1,470	2,375	160
853 690 SRJH BAND CASH	280	10,550	7,562	3,269
862 690 SRJH CHEERLEADERS CASH	-	5,225	-	5,225
863 690 SRJH CHORUS CASH	3,957	5,388	6,460	2,885
925 690 SRJH LIBRARY CASH	4,720	2,170	2,034	4,856
937 690 SRJH NATIONAL JR. HONOR SOCIETY CASH	1,047	3,203	3,257	993
949 690 SRJH POM SQUAD CASH	453	-	222	231
951 690 SRJH ROBOTICS CASH	2,845	-	2,845	-
956 690 STEM - SJH CASH	-	5,765	4,502	1,264
957 690 SRJH FACULTY COKE CASH	925	4,421	3,626	1,720
961 690 SRJH SCIENCE CLUB CASH	1,702	61	-	1,763
965 690 SRJH SPECIAL EDUCATION CASH	6,186	-	4,952	1,234
970 690 SRJH SPECIAL OLYMPICS CASH	-	7,055	3,025	4,030
973 690 SRJH STUDENT COUNCIL CASH	4,455	6,398	2,715	8,138
974 690 SRJH STUDENT STORE CASH ACCT.	38,366	95,939	91,918	42,387
982 690 SRJH TECHNOLOGY STUDENT CASH	988	1,288	1,200	1,076
993 690 SRJH YEARBOOK CASH	6,471	5,918	5,849	6,539
804 705 M.H.S. FACILITY USAGE CASH	2,820	-	-	2,820
819 705 M.H.S. - MOORE LOVE CASH	20	-	-	20
822 705 CLASS OF 2027 CASH ACCT.	845	941	40	1,746
833 705 CLASS OF 2025 CASH ACCT.	15,843	18,365	29,169	5,039

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, 2025

			Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS						
CASH			$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES						
844	705	M.H.S ASTRONOMY CLUB CASH	7	-	-	7
845	705	M.H.S. LEADER IN ME LEADERSHIP CASH	-	121	-	121
847	705	M.H.S. ACADEMIC TEAM CASH	22	-	-	22
848	705	CLASS OF 2028 CASH ACCT.	-	1,462	93	1,368
849	705	M.H.S. APOLLYRAS CASH	123	-	-	123
850	705	CLASS OF 2024 CASH ACCT.	3,861	-	3,861	-
851	705	M.H.S. ART CLUB CASH	1,084	240	674	649
853	705	M.H.S. BAND CASH	2	1,750	1,749	3
857	705	M.H.S. AVIATION CASH	-	1,140	840	300
862	705	M.H.S. CHEERLEADERS CASH	17,979	9,350	9,160	18,169
872	705	M.H.S. CLOSE-UP CASH	66	-	-	66
873	705	M.H.S. FUSE CASH	1,411	2,297	1,689	2,019
879	705	M.H.S. DECA CASH	408	-	280	128
882	705	M.H.S. DRAMA CASH	14,078	48,891	41,976	20,993
895	705	M.H.S. FBLA CASH	1,649	6,677	5,515	2,811
896	705	M.H.S. FFA CASH	53,587	74,299	65,703	62,183
897	705	M.H.S. FCCLA CASH	1,036	1,690	2,725	-
898	705	M.H.S. FJA CASH	332	-	-	332
900	705	M.H.S. FOREIGN LANGUAGE CASH	48	-	-	48
901	705	M.H.S. FRENCH CLUB CASH	939	-	-	939
904	705	M.H.S. ART APPRECIATION CASH	130	790	680	240
912	705	M.H.S. HORTICULTURE CLUB CASH	43,352	22,052	16,462	48,943
921	705	M.H.S. KEY CLUB CASH	8,648	2,621	2,008	9,261
924	705	M.H.S. LATIN CLUB CASH	1,280	296	300	1,276
925	705	M.H.S. LIBRARY CASH	1,097	131	925	303
928	705	LEADERSHIP CASH ACCT.	3,387	1,938	4,738	587
936	705	M.H.S. MOCK TRIAL CASH	68	255	46	278
937	705	M.H.S. NATL HONOR SOCIETY CASH	1,691	3,568	4,022	1,236
943	705	SCIENCE DEPT. CASH ACCT.	4,418	1,490	110	5,797
949	705	M.H.S. POM PON SQUAD CASH	737	7,150	7,148	739
951	705	M.H.S. ROBOTICS CASH	411	5,841	1,333	4,919
952	705	M.H.S. PSAT/ACT CASH	1,555	3,689	2,485	2,758
954	705	M.H.S. SPED TRANSITION CASH	16,072	36,155	32,663	19,564
959	705	M.H.S. SCHOLASTIC CASH	14,573	17,812	21,226	11,159
961	705	M.H.S. SCIENCE CLUB CASH	216	-	-	216
964	705	M.H.S. SPANISH CLUB CASH	18	280	123	175
965	705	M.H.S. SPECIAL EDUCATION CASH	33,158	2,225	8,923	26,460
966	705	M.H.S. SPECIAL PROJECTS CASH	4,746	6,211	8,354	2,603
967	705	M.H.S. SPEECH CASH	5,518	1,678	3,641	3,555
969	705	M.H.S. MOORE MANIACS CASH	1,635	-	494	1,141
971	705	M.H.S. SOCIAL JUSTICE & EQUITY CLUB CASH	436	15	247	203
973	705	M.H.S. STUDENT COUNCIL CASH	3,579	5,701	7,596	1,684
974	705	M.H.S. STUDENT STORE CASH	6,674	83,900	82,139	8,435
980	705	M.H.S. 3-D ART CASH	1,047	1,320	1,982	385
983	705	M.H.S. TEACHER'S COURTESY CASH	4,234	4,310	6,638	1,906
988	705	M.H.S. ESPORTS CASH	1,225	2,683	2,492	1,416
993	705	M.H.S. YEARBOOK CASH	41,811	5,813	15,049	32,575
995	705	M.H.S YOUTH AND GOVERNMENT CASH	891	-	500	391

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, 2025

	Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS				
CASH	$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES				
804 710 W.H.S. FACILITY USAGE CASH	2,652	14,800	2,235	15,217
822 710 CLASS OF 2027 CASH ACCT.	1,877	11,943	5,914	7,906
833 710 CLASS OF 2025 CASH ACCT.	6,666	11,473	15,063	3,075
844 710 W.H.S ASTRONOMY CLUB CASH	1,558	3,589	4,569	578
847 710 W.H.S. ACADEMIC TEAM CASH	453	2,991	2,411	1,033
848 710 CLASS OF 2028 CASH ACCT.	146	5,316	3,632	1,830
850 710 CLASS OF 2024 CASH ACCT.	6,887	-	1,500	5,387
851 710 W.H.S. ART CLUB CASH	8,904	2,664	4,237	7,331
852 710 W.H.S. ASIAN AMERICAN CLUB CASH	7,033	9,584	10,376	6,241
853 710 W.H.S. BAND CASH	1,364	-	-	1,364
855 710 W.H.S. BUSINESS DEPARTMENT CASH	217	-	-	217
857 710 W.H.S. AVIATION (JAGGED WIRES) CASH	59	9,672	8,054	1,677
858 710 W.H.S. BOOK CLUB CASH	204	-	152	51
862 710 W.H.S. CHEERLEADERS CASH	1,695	8,675	9,783	587
874 710 WHS - MOORE LOVE CASH	48	-	-	48
882 710 W.H.S. DRAMA CASH	159	-	159	-
883 710 W.H.S. ENGLISH DEPARTMENT CASH	1,583	-	-	1,583
885 710 W.H.S. EBONY SOCIETY CASH	938	1,247	803	1,382
895 710 W.H.S. FBLA CASH	3,092	1,666	1,519	3,239
897 710 W.H.S. FCCLA CASH	2,152	3,419	2,381	3,190
899 710 W.H.S. FORENSICS CASH	1,111	450	1,324	237
902 710 FRENCH NATIONAL HONOR SOCIETY	347	120	258	210
904 710 W.H.S. ART APPRECIATION CASH	1,686	4,490	4,630	1,546
909 710 W.H.S. HANDS CLUB CASH	5,155	-	130	5,025
915 710 W.H.S. HISPANIC AMERICAN CLUB CASH	1,571	642	1,283	931
921 710 W.H.S. KEY CLUB CASH	821	350	823	348
923 710 W.H.S. FCA CASH	152	-	39	113
928 710 W.H.S. LEADERSHIP CASH	216	-	-	216
929 710 W.H.S. MATH CLUB CASH	678	-	-	678
931 710 W.H.S. MEDIA CASH	853	2,746	2,290	1,308
933 710 W.H.S. MUSICAL PRODUCTIONS CASH	3,097	14,939	3,884	14,152
934 710 W.H.S. MULTICULTURAL CLUB CASH	9,887	9,679	10,530	9,036
937 710 W.H.S. NATIONAL HONOR SOCIETY CASH	9,838	20,969	20,041	10,766
939 710 W.H.S. NEWSPAPER CASH	2,696	2,223	2,100	2,818
940 710 W.H.S. NASA CASH	1,312	-	231	1,081
942 710 W.H.S. YOUNG WOMEN IN LEADERSHIP CASH	169	-	-	169
949 710 W.H.S. POM POM SQUAD CASH	309	5,800	5,963	147
952 710 W.H.S. PSAT/ACT CASH	2,962	6,250	3,575	5,637
954 710 W.H.S. SPECIAL ED - MR/MH CASH	2,962	21,161	18,054	6,069
959 710 W.H.S. SCHOLASTIC CASH	14,108	29,452	26,806	16,754
960 710 W.H.S. STAFF ACCOUNT CASH	136	1,539	826	850
961 710 W.H.S. SCIENCE CLUB CASH	3,564	2,350	1,665	4,249
962 710 W.H.S. SHOW CHOIR CASH	920	11,225	11,373	772
963 710 W.H.S. SOCIAL STUDIES DEPT CASH	107	-	-	107
964 710 W.H.S. SPANISH CLUB CASH	5,009	(5)	1,266	3,738
966 710 W.H.S. SPECIAL PROJECTS CASH	13,461	-	-	13,461
970 710 W.H.S. SPECIAL OLYMPICS CASH	2,544	577	1,087	2,035
972 710 W.H.S. STAND CLUB CASH	1,075	2,498	3,378	194

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, 2025

			Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS						
CASH			$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES						
973	710	W.H.S. STUDENT COUNCIL CASH	1,146	4,217	3,923	1,439
974	710	W.H.S. STUDENT STORE CASH	106,779	52,380	58,507	100,652
980	710	W.H.S. VISUAL ART CASH	2,760	2,280	1,988	3,052
981	710	W.H.S. EDUCATOR'S RISING CASH	-	2,000	-	2,000
988	710	W.H.S. ESPORTS CASH	663	602	240	1,026
989	710	W.H.S. TECH NOW CASH	27	194	-	221
991	710	W.H.S. CREATIVE WRITING CASH	36	-	-	36
993	710	W.H.S. YEARBOOK CASH	68,280	18,399	31,997	54,682
995	710	W.H.S.YOUTH AND GOVERNMENT CASH	1,229	-	-	1,229
804	715	SOUTHMOORE FACILITY USAGE CASH	19,543	18,125	11,860	25,808
822	715	CLASS OF 2027 CASH ACCT.	1,617	1,997	272	3,342
833	715	CLASS OF 2025 CASH ACCT.	5,960	12,901	16,906	1,955
847	715	SOUTHMOORE ACADEMIC TEAM CASH	173	599	413	358
848	715	CLASS OF 2028 CASH ACCT.	500	1,444	541	1,403
850	715	CLASS OF 2024 CASH ACCT.	1,859	-	1,859	-
851	715	SOUTHMOORE ART CLUB/3D CASH	782	4,610	4,117	1,275
852	715	SOUTHMOORE AAPI CASH	384	832	982	234
853	715	SOUTHMOORE BAND CASH	1,199	-	-	1,199
857	715	SOUTHMOORE AVIATION CASH	-	780	620	160
860	715	BLACK STUDENT ASSOCIATION CASH ACCT.	598	367	710	255
862	715	SOUTHMOORE CHEERLEADERS CASH	1,017	5,775	6,321	471
863	715	SOUTHMOORE CHORUS CASH	43	1,440	1,458	25
868	715	SOUTHMOORE POM PON JV	580	-	-	580
871	715	SOUTHMOORE SABERSIPS CASH	-	32,627	25,593	7,033
879	715	SOUTHMOORE DECA CASH	26,264	67,109	69,647	23,726
881	715	SHS - MOORE LOVE CASH	239	-	179	60
882	715	SOUTHMOORE DRAMA CASH	1,395	419	-	1,813
888	715	SOUTHMOORE STUNT	612	-	-	612
895	715	SOUTHMOORE BUSINESS PRO. OF AMERICA CASH	3,540	187	224	3,502
897	715	SOUTHMOORE FCCLA CASH	12,359	12,674	8,242	16,791
901	715	SOUTHMOORE FRENCH CLUB CASH	507	-	-	507
904	715	SOUTHMOORE ART APPRECIATION CASH	2,941	2,365	955	4,351
906	715	GAY STRAIGHT ALLIANCE CASH ACCT.	35	-	-	35
914	715	SOUTHMOORE JCL/JR. CLASSICAL LEAGUE CASH	22	-	-	22
915	715	SOUTHMOORE HISPANIC CLUB	436	312	228	521
921	715	SOUTHMOORE KEY CLUB CASH	3,226	340	1,511	2,055
926	715	SOUTHMOORE MODEL UN CASH	1,580	650	709	1,520
927	715	SOUTHMOORE LINK CREW CASH	1,266	490	870	886
931	715	SOUTHMOORE MEDIA CASH	337	154	-	491
934	715	SOUTHMOORE MULTICULTURAL CLUB CASH	679	-	-	679
937	715	SOUTHMOORE NATIONAL HONOR SOCIETY CASH	5,284	16,183	16,710	4,757
940	715	NATIVE AMERICAN STUDENT ASSOC. CASH ACCT	1,070	-	-	1,070
949	715	SOUTHMOORE POM PON SQUAD CASH	1,657	4,950	5,210	1,397
952	715	SOUTHMOORE PSAT/ACT CASH	5,817	3,575	2,616	6,777
954	715	SOUTHMOORE SPECIAL ED. MR/MH CASH	6,222	3,587	8,001	1,808
959	715	SOUTHMOORE SCHOLASTIC CASH	4,279	23,030	19,952	7,357
960	715	SOUTHMOORE STAFF ACCOUNT CASH	2,096	1,755	953	2,898
961	715	SOUTHMOORE SCIENCE CLUB CASH ACCT	999	-	-	999

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, 2025

			Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
ASSETS						
CASH			$ 5,882,242	7,154,241	7,010,325	6,026,158
LIABILITIES						
965	715	SOUTHMOORE SPECIAL EDUCATION CASH A	6,892	-	2,034	4,858
966	715	SOUTHMOORE SPECIAL PROJECTS CASH	15	-	-	15
967	715	SOUTHMOORE SPEECH CASH	1,280	1,899	616	2,563
968	715	SOUTHMOORE YCAC CASH	34	-	-	34
970	715	SOUTHMOORE SPECIAL ATHLETES	6,642	3,508	4,699	5,450
971	715	SOUTHMOORE SOCIAL JUSTICE AND EQUITY CAS	385	728	-	1,113
973	715	SOUTHMOORE STUDENT COUNCIL CASH	606	4,131	2,698	2,039
974	715	SOUTHMOORE STUDENT STORE CASH	40,797	32,680	36,645	36,832
980	715	SOUTHMOORE VISUAL ART/2-D CASH	298	3,200	2,972	526
988	715	SOUTHMOORE ESPORTS CASH	163	1,705	1,550	318
989	715	SOUTHMOORE TECH NOW CASH	531	872	299	1,104
993	715	SOUTHMOORE YEARBOOK CASH	17,873	18,912	2,090	34,695
995	715	SOUTHMOORE YOUTH AND GOVERNMENT CASH	1,865	1,334	1,193	2,007
		TOTALS	$ 5,882,242	7,154,241	7,010,325	6,026,158

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	Control Project No.	Total Expenditures
U.S. DEPARTMENT OF EDUCATION:			
Direct Programs:			
Indian Education	84.060	561	$ 652,698
Impact Aid			
Impact Aid,disabled	84.041	591	487
Total Impact Aid (84.041)	84.041	592	17,737
			18,224
Passed Through State Department of Education:			
Title I, Basic	84.010	511	3,559,271
Title I, Neglected	84.010	518	18,379
Total Title I (84.010)			3,577,650
Title IX Homeless			
Title II Part A	84.196	596	96,129
Title III Emergency Immigrant	84.367	541	731,292
Title III Part A Limited English Proficiency	84.365	571	2,892
Title IV Part A	84.364	572	101,410
	84.424	552	227,942
IDEA-B Special Education Cluster:			
IDEA-B Flow Through	84.027	621	5,418,499
IDEA-B Professional Development	84.027	615	24,645
IDEA-B, Covid Assistance	84.027	618	52,140
IDEA-B Pre-school	84.173	641	68,758
Total IDEA-B Special Education Cluster			5,564,042
COVID-19 Education Stabilization Fund:			
ARP - ESSER III Student Teacher	84.425D	725	22,642
ARP - ESSER III Science of Reading	84.425D	726	2,570
ARP - Homeless II	84.425D	797	25,155
Total COVID-19 - ESF			50,367
Passed Through State Department of Career and Technology Education:			
Carl Perkins	84.048	421	235,737
Carl Perkins - -Supplement	84.048	426	37,085
Carl Perkins - High Schools That Work	84.048	424	270,974
Sub Total			543,796
U.S. DEPARTMENT OF AGRICULTURE - Passed Through State Department of Education:			
Child Nutrition Program Cluster:			
School Breakfast Program	10.553	764	810,902
National School Lunch Program	10.555	763	9,358,825
Summer Food Program	10.559	766	12,111
Non-monetary assistance - Commodities	10.555	N/A	590,696
Total Child Nutrition Program Cluster			10,772,534
Other Federal Assistance:			
Johnson O'Malley	15.130	563	75,792
Johnson O'Malley C/O	15.130	565	6,023
OJT - Rehabilitation Services	84.126	456	58,864
Total Federal Assistance			$ 22,479,655

* Major programs = 24.75%

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, 2025. 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 and therefore the total revenue does not agree with the financial statements

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, 2025

Federal Grantor / Pass Through	Federal Assistance Listing Number	Project Number	Program or Award Amount	Beginning Balance 7/1/24	Revenue Collected	Total Expenditures	Ending Balance 6/30/25
U.S. Department of Education							
Direct Programs:							
Title VII Indian Education	84.060A	561	$ 652,698	107,513	572,283	652,698	80,415
Title VII Indian Education - 2023-24	84.060A	799			107,513		
P.L. 874 Impact Aid	84.041	591	134,155		134,155	487	
P.L. 874 Impact Aid Special Education	84.041	592	24,719		24,719	17,737	
Sub Total			811,572	107,513	838,670	670,922	80,415
Passed Through State Department of Education:							
Title I	84.010	511	4,644,108	1,460,159	3,075,618	3,559,271	483,653
Title I 2023-24	84.010	799			1,460,159		
Title I Neglected	84.010	518	42,221	2,535	18,379	18,379	
Title I Neglected 2023-24	84.010	799			2,535		
Title IX Homeless	84.196	598	116,581	1,025	86,272	86,129	9,857
Title IX Homeless 2023-24	84.196	799			1,025		
Special Education Program Cluster:					4,135,953	5,418,499	1,282,548
IDEA-B Flow Through	84.027	621	5,706,517	1,397,099	1,397,099		
IDEA-B Flow Through 2023-24	84.027	799			24,448	24,645	197
IDEA-B Professional Development	84.027	615	29,238	2,904	2,904		
IDEA-B Professional Development 2023-24	84.027	799			30,751	52,140	21,389
IDEA-B COVID Assist	84.027	618	152,383		68,758	68,758	
IDEA-B Preschool	84.173	641	149,714				
IDEA-B Preschool - 2023-24	84.173	799		50,304	50,304	5,564,042	1,304,132
Total Special Education cluster			6,037,850	1,450,307	5,710,217		
Title II Part A	84.367	541	885,114	84,577	625,925	731,292	105,367
Title II Part A - 2023-24	84.367	799			84,577		
Title III Emergency Immigration	84365A	571	16,423		1,535	2,892	1,357
Title III Part A Limited English Proficiency	84.365	572	259,147	32,075	78,147	101,410	23,263
Title III Part A Limited English Proficiency- 2023-24	84.365	799			32,075		
Title IV Part A	84.424	552	405,331	42,894	191,738	227,942	36,206
Title IV Part A - 2023-24	84.424	799			42,894		
COVID-19 - Education Stabilization Fund (ESF):				8,576	8,576		
High Dosage Literacy Tutoring 2023-24	84.425	799		45,301	45,301		
ARP Esser - Counselors - 2023-24	84.425D	799	22,642		0	22,642	
ARP Esser III - Student Teacher	84.425	725	2,570		0	2,570	
ARP Esser - Science of Reading	84.425	726		1,133	1,133		
ARP ESSER III - Homeless - 2023-24	84.425D	799	28,130		25,155	25,155	
ARP ESSER III - Homeless II	84.425D	797		1,470	1,470		0
ARP ESSER III - Homeless II - 2023-24	84.425D	799	53,342	56,480	81,635	50,367	1,963,835
Total COVID-19 - ESF			12,480,115	3,130,052	11,492,729	10,351,724	
Sub Total							
Passed Through State Department of Career and Technology Education:					211,078	235,737	24,659
Carl Perkins Grant	84.048	421	235,737	15,240	15,240		
Carl Perkins Grant - 2023-24	84.048	799			37,085	37,085	
Carl Perkins - Supplement	84.048	426	60,000		270,974	270,974	
High Schools That Work	84.048	424	293,000				
Sub Total			588,737	15,240	534,377	543,796	24,659
U.S. Department of Agriculture:							
Passed Through State Department of Education				697,075	1,454,394	810,902	1,340,567
Child Nutrition Program Cluster:				3,948,945	5,409,880	9,358,825	
School Breakfast Program	10.553	764		332,667	74,621	12,111	395,177
National School Lunch Program	10.555	763		260,144	0	0	260,144
Summer Food Program	10.559	766		11,764	0	0	11,764
Supply Chain Assistance	10.555	759		246,058	0	0	246,058
P-EBT	10.649	760		5,496,653	8,938,895	10,181,838	2,253,710
Emergency Operational Costs	10.555	762					
Sub Total					590,696	590,696	
Passed Through Department of Human Service	10.555	N/A		5,496,653	7,529,591	10,772,534	2,253,710
Non-cash assistance - commodities -Note 3							
Total Child Nutrition cluster					126,424	75,792	
Other Federal Assistance:			250,258		7,500	8,023	
Johnson O'Malley	15.130	563	27,855		2,289		
Johnson O'Malley C/O	15.130	565			26,314	58,864	
FEMA - 2023-24	97.036	799	26,314	0	162,527	140,679	0
Rehabilitation	84.126	456	304,425				
Sub Total			$ 14,164,849	8,749,458	20,557,894	22,479,655	4,322,619
Total Federal Assistance							

Note 1 - This schedule was prepared on the regulatory basis of accounting consistent with the preparation of the combined financial statements, except for the non-cash assistance described in Note 2.

Note 2 - Food Distribution - Non-cash assistance is reported in this schedule at the fair market value of the commodities received and disbursed.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2025

BONDING COMPANY	POSITION COVERED	BOND NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
RLI Insurance Co.	Superintendent	LSM0600531	$ 100,000	7/1/24-7/1/25
Ohio Casluty Insurance Co.	Treasurer	601083374	250,000	10/6/24-10/6/25
RLI Insurance Co.	Deputy Treasurer	LSM1179488	250,000	6/11/24-6/11/25
RLI Insurance Co.	Deputy Treasurer	LSM1693081	250,000	12/4/24-12/4/25
Ohio Casluty Insurance Co.	Board Clerk	2820964	10,000	7/1/24-7/1/25
	Child Nutrition	2820964	10,000	7/1/24-7/1/25
	Activity Fund	2820964	10,000	7/1/24-7/1/25
	Encumbrance clerk	2820964	10,000	7/1/24-7/1/25
	Minutes clerk	2820964	10,000	7/1/24-7/1/25

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2024 TO JUNE 30, 2025

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 2024-25.

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

By _____
Authorized Agent

Subscribed and sworn to before me
This 22nd of January, 2026

_____
Notary Public (or Clerk or Judge)

My Commission Expires: 12/11/2028
Commission No. 20014980