

PRELIMINARY OFFICIAL STATEMENT DATED JANUARY 30, 2026

NEW ISSUE – Book-Entry-Only

Ratings: Moody's _____
Oklahoma #1

It is anticipated that prior to delivery of the Bonds, Bond Counsel will render an opinion which states, under existing statutes and court decisions and assuming continuing compliance with certain tax covenants described herein, (i) interest on the 2026 Combined Purpose Bonds is excluded from gross income for Federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), and (ii) interest on the 2026 Combined Purpose Bonds is not treated as a preference item in calculating the alternative minimum tax imposed on individuals under the Code. Interest on the 2026 Building Bonds is included in gross income for Federal income tax purposes. In the opinion of Bond Counsel, interest on the 2026 Building Bonds and the 2026 Combined Purpose Bonds is exempt from State of Oklahoma income tax under existing law. See "TAX MATTERS RESPECTING THE 2026 COMBINED PURPOSE BONDS" and "TAX MATTERS RESPECTING THE 2026 BUILDING BONDS" herein.

THE BONDS WILL NOT BE DESIGNATED AS "QUALIFIED TAX-EXEMPT OBLIGATIONS" FOR FINANCIAL INSTITUTIONS

**INDEPENDENT SCHOOL DISTRICT NUMBER 2
CLEVELAND COUNTY, OKLAHOMA
(Moore School District)**

\$41,400,000

General Obligation

Combined Purpose Bonds, Series 2026

\$5,800,000

General Obligation

Building Bonds, Federally Taxable Series 2026

Dated: March 1, 2026

Due: March 1, As Shown Below

Interest on the \$41,400,000 Independent School District Number 2, Cleveland County, Oklahoma, General Obligation Combined Purpose Bonds, Series 2026 (the "2026 Combined Purpose Bonds") and its \$5,800,000 General Obligation Building Bonds, Federally Taxable Series 2026, (the "2026 Building Bonds") (collectively, the "Bonds" or "2026 Bonds") will accrue from March 1, 2026, (the "Dated Date") and will be payable March 1 and September 1 of each year commencing March 1, 2027, and will be calculated on the basis of a 360-day year consisting of twelve 30-day months. The definitive Bonds will be initially registered and delivered only to Cede & Co., the nominee of the Depository Trust Company ("DTC") pursuant to the Book-Entry-Only System described herein. Beneficial ownership of the Bonds may be acquired in denominations of \$5,000 or integral multiples thereof. No physical delivery of the Bonds will be made to the owners thereof. Principal of, premium, if any, and interest on the Bonds will be payable by the Paying Agent/Registrar to Cede & Co., which will make distribution of the amounts so paid to the participating members of DTC for subsequent payment to the beneficial owners of the Bonds. See "The Bonds – Book Entry System" herein. The Paying Agent/Registrar is UMB Bank, n.a. (the "Paying Agent/Registrar").

The 2026 Bonds constitute direct and general obligations of Independent School District No. 2 of Cleveland County, Oklahoma, payable from ad valorem taxes levied against all taxable property located therein, excepting homestead exemptions, without limitation as to rate or amount. The 2026 Bonds are being issued in accordance with the provisions contained in the Oklahoma Constitution, and laws of the State of Oklahoma supplementary and amendatory thereto.

\$41,400,000

General Obligation

Combined Purpose Bonds, Series 2026

Base CUSIP: 186054

\$5,800,000

General Obligation

Building Bonds, Federally Taxable Series 2026

Base CUSIP: 186054

<u>Maturity</u>	Principal <u>Amount</u>	Interest <u>Rate</u>	<u>Yield</u>	<u>Maturity</u>	Principal <u>Amount</u>	Interest <u>Rate</u>	<u>Yield</u>
3-1-2028	\$10,350,000			3-1-2028	\$1,450,000		
3-1-2029	10,350,000			3-1-2029	1,450,000		
3-1-2030	10,350,000			3-1-2030	1,450,000		
3-1-2031	10,350,000			3-1-2031	1,450,000		

The 2026 Bonds are offered subject to the approval of legality by the Attorney General of the State of Oklahoma and _____, _____, Oklahoma, Bond Counsel. It is anticipated that the 2026 Bonds in definitive form will be available for delivery on or about March 25, 2026.

Financial Advisor

 **BOK FINANCIAL SECURITIES**

Official Statement Dated February __, 2026

REGARDING USE OF THE OFFICIAL STATEMENT

This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy within any jurisdiction to any person to whom it is unlawful to make such offer or solicitation within such jurisdiction. In connection with the offering of the 2026 Bonds, no dealer, salesman or any other person has been authorized to give any information or to make any representation other than contained herein. If given or made, such information or representation must not be relied upon.

The information contained in this Official Statement, including the cover page and exhibits hereto, has been obtained from public officials, official records and from other sources which are deemed to be reliable. No representation or warranty is made, however, as to the accuracy or completeness of such information and nothing contained in this Official Statement is or shall be relied upon as a promise or representation by the Financial Advisor. The delivery of this Official Statement does not at any time imply that information contained herein is correct as of any time subsequent to its date.

Any statements, contained in this Official Statement involving matters of opinion, estimations or projections, whether or not expressly so stated, are intended as such and not as representations of facts. This Official Statement shall not be construed as a contract or agreement between the Board of Education of Independent School District No. 2 of Cleveland County, Oklahoma, (the "School District") and the purchasers, holders or beneficial owners of any of the 2026 Bonds.

THIS PRELIMINARY OFFICIAL STATEMENT IS DEEMED TO BE FINAL (EXCEPT FOR PERMITTED OMISSIONS) BY THE SCHOOL DISTRICT FOR PURPOSES OF COMPLYING WITH RULE 15c2-12 OF THE SECURITIES AND EXCHANGE COMMISSION.

TABLE OF CONTENTS

Introduction	1
The Bonds	1
The Moore School District.....	7
Financial Information.....	8
Economic and Demographic Indices	11
Absence of Material Litigation.....	13
Legal Matters	13
Continuing Disclosure	13
Tax Matters Respecting the 2026 Combined Purpose Bonds.....	14
Tax Matters Respecting the 2026 Building Bonds.....	16
Global Risks	20
Credit Ratings	20
Underwriting	21
Financial Advisor.....	21
Miscellaneous	22
Financial Statements with Auditor's Report for the Year Ended June 30, 2024.	Exhibit A
Unaudited Moore Public Schools Financial Services Division Financial Report as of December 31, 2025	Exhibit B
Continuing Disclosure Agreement	Exhibit C

OFFICIAL STATEMENT

INDEPENDENT SCHOOL DISTRICT NO. 2 CLEVELAND COUNTY, OKLAHOMA (Moore School District)

relating to

**\$41,400,000 General Obligation Combined Purpose Bonds, Series 2026
and
\$5,800,000 General Obligation Building Bonds, Federally Taxable Series 2026**

INTRODUCTION

Independent School District No. 2 of Cleveland County, Oklahoma, also known as the Moore School District (the "School District") is issuing its \$41,400,000 General Obligation Combined Purpose Bonds, Series 2026 (the "2026 Combined Purpose Bonds") and its \$5,800,000 General Obligation Building Bonds, Federally Taxable Series 2026 (the "2026 Building Bonds") (collectively, the "Bonds" or "2026 Bonds") to provide funds for the purpose of acquiring capital improvements and equipment within and for the benefit of the School District. The 2026 Bonds are being issued in accordance with the provisions of the Oklahoma Constitution and laws of the State of Oklahoma supplementary and amendatory thereto. The 2026 Bonds constitute direct and general obligations of the School District payable from ad valorem taxes levied against all taxable property, excepting homestead exemptions, located therein without limitation as to rate or amount.

The School District is located primarily in northern Cleveland County between Oklahoma City, the state's largest city, and Norman, the state's third largest city, and lies in the south portion of the Oklahoma City Metropolitan Statistical Area ("MSA"). According to the US Census Bureau, the population of the School District as of 2024 was 152,718 people.

The School District has included herein, as Exhibit A, a copy of its Financial Statements as of June 30, 2024 together with Auditor's Report. The School District has also included herein, as Exhibit B, a copy of its unaudited Financial Services Division Financial Report as of December 31, 2025. The Financial Statements as of June 30, 2025 have not yet been approved by the Board of Education of the School District and are expected to be presented by the auditors at a future meeting of the Board of Education. Exhibit A and Exhibit B should be read in their entirety.

THE BONDS

Description

The 2026 Bonds shall bear interest at the rates and mature on the dates as shown on the cover of this Official Statement. Interest on the Bonds will accrue from March 1, 2026, and will be payable March 1 and September 1 of each year commencing March 1, 2027, and will be calculated on the basis of a 360-day year consisting of twelve 30-day months. The definitive Bonds will be initially registered and delivered only to Cede & Co., the nominee of the Depository Trust Company ("DTC") pursuant to the Book-Entry-Only System described herein. Beneficial ownership of the Bonds may be acquired in denominations of \$5,000 or integral multiples thereof. No physical delivery of the Bonds will be made to the owners thereof. Principal of, premium, if any, and interest on the Bonds will be payable by UMB Bank, n.a., as paying agent and registrar (the "Paying Agent/Registrar") to Cede & Co., which will make distribution of the amounts so paid to the participating members of DTC for subsequent payment to the beneficial owners of the Bonds. See "The Bonds – Book Entry System" herein.

Record Date

The record date (“Record Date”) for the interest payable on the Bonds on any interest payment date means the close of business on the 15th day preceding any interest payment date.

No Redemption Prior to Maturity

The 2026 Bonds are not subject to redemption prior to maturity.

Registration

The 2026 Bonds will be initially registered in the name of Cede & Co., as nominee of DTC. DTC will act as securities depository for the 2026 Bonds. Individual purchases may be made in book entry form only, in the principal amount of \$5,000 and integral multiples thereof. Purchasers will not receive certificates representing their interest in the 2026 Bonds purchased. See “Book-Entry System” below.

The 2026 Bonds are transferable by their registered owner(s) in person or by their attorney(ies) duly authorized in writing at the principal office of the Paying Agent/Registrar but only in the manner, subject to the limitations and upon payment of the charges provided in the Indenture, and upon surrender and cancellation of the Series 2026 Bond(s). Upon such transfer a new Bond or Bonds of the same maturity or maturities, interest rate or rates and of authorized denomination or denominations, for the same aggregate principal amount, will be issued to the transferee in exchange therefor. The School District and the Paying Agent/Registrar may deem and treat the registered owner(s) as the absolute owner(s) (whether or not the Series 2026 Bond(s) shall be overdue) for the purpose of receiving payment thereof and for all other purposes and neither School District nor Registrar shall be affected by any notice to the contrary.

Book-Entry System

The information in this section concerning DTC and DTC’s book-entry system has been obtained from DTC, and none of the School District, the Financial Advisor, the Paying Agent/Registrar or the Underwriters take any responsibility for the accuracy thereof.

DTC will act as securities depository for the 2026 Bonds. The 2026 Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Series 2026 Bond certificate will be issued for each maturity of the 2026 Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC at the office of the Paying Agent/Registrar on behalf of DTC utilizing the DTC FAST system of registration.

DTC, the world’s largest depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 2 million issues of U.S. and non-U.S. equity, corporate and municipal debt issues, and money market instruments from over 85 countries that DTC’s participants (“Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation (“DTCC”). DTCC, in turn, is owned by a number of Direct Participants of DTC and Members of the National Securities Clearing Corporation, Government Securities Clearing Corporation, MBS Clearing Corporation, and Emerging Markets Clearing Corporation, (NSCC, GSCC, MBSCC, and EMCC, also subsidiaries of DTCC), as well as by the New York Stock Exchange, Inc., the American Stock Exchange LLC and the National Association of Securities Dealers, Inc. Access to the DTC system is also available to others such

as U.S. and non-U.S. securities brokers and dealers, banks, trust companies and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a rating of "AA+" from S&P Global Ratings, a Standard and Poor's Financial Services LLC business. The DTC rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of 2026 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the 2026 Bonds on DTC's records. The ownership interest of each actual purchaser of each Series 2026 Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the 2026 Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the 2026 Bonds, except in the event that use of the book-entry system for the 2026 Bonds is discontinued.

To facilitate subsequent transfers, all 2026 Bonds deposited by Direct Participants with DTC (or the Paying Agent/Registrar on behalf of DTC utilizing the DTC FAST system of registration) are registered in the name of DTC's partnership nominee, Cede & Co or such other name as may be requested by an authorized representative of DTC. The deposit of 2026 Bonds with DTC (or the Paying Agent/Registrar on behalf of DTC utilizing the DTC FAST system of registration) and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the 2026 Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such 2026 Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

Redemption notices shall be sent to DTC. If less than all the 2026 Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the 2026 Bonds unless authorized by a Direct Participant in accordance with DTC's Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the School District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the 2026 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions and dividend payments on the 2026 Bonds will be made to Cede & Co. or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the School District or the Paying Agent/Registrar on the payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent/Registrar or the School District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions and dividend payments on the 2026 Bonds to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the School District or the Paying Agent/Registrar,

disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as securities depository with respect to the 2026 Bonds at any time by giving reasonable notice to the School District or the Paying Agent/Registrar. Under such circumstances, in the event that a successor securities depository is not obtained, Series 2026 Bond certificates are required to be printed and delivered.

The School District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Series 2026 Bond certificates will be printed and delivered to DTC.

The School District, Financial Advisor, Bond Counsel, the Paying Agent/Registrar and the Underwriters cannot and do not give any assurances that the DTC Participants will distribute to the Beneficial Owners of the 2026 Bonds: (i) payments of principal of or interest on the 2026 Bonds; (ii) certificates representing an ownership interest or other confirmation of Beneficial Ownership interests in the 2026 Bonds; or (iii) redemption or other notices sent to DTC or its nominee, as the Registered Owners of the 2026 Bonds; or that they will do so on a timely basis or that DTC or its participants will serve and act in the manner described in this official statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC.

None of the School District, Financial Advisor, Bond Counsel, the Paying Agent/Registrar or the Underwriters will have any responsibility or obligation to such DTC Participants (Direct or Indirect) or the persons for whom they act as nominees with respect to: (i) the 2026 Bonds; (ii) the accuracy of any records maintained by DTC or any DTC Participant; (iii) the payment by any DTC Participant of any amount due to any Beneficial Owner in respect of the principal amount of or interest on the 2026 Bonds; (iv) the delivery by any DTC Participant of any notice to any Beneficial Owner which is required or permitted under the terms of the Bond Indenture to be given to Registered Owners; (v) the selection of the Beneficial Owners to receive payment in the event of any partial redemption of the 2026 Bonds; or (vi) any consent given or other action taken by DTC as Registered Owner.

CUSIP numbers have been assigned to the Bonds by CUSIP Global Services, which is managed on behalf of the American Bankers Association by S&P Global Market Intelligence, a part of S&P Global Inc., and are included solely for the convenience of the purchasers of the Bonds. None of the School District, Financial Advisor, Bond Counsel, the Paying Agent/Registrar or the Underwriters shall be responsible for the selection or correctness of the CUSIP numbers. Neither the failure to print such numbers on any Bonds, nor any error in the printing of such numbers shall constitute cause for a failure or refusal by the purchaser thereof to accept delivery of and payment for any Bonds.

In reading this Official Statement, it should be understood that while the 2026 Bonds are in the Book Entry system, references in other sections of this Official Statement to Registered Owner should be read to include the Beneficial Owners of the 2026 Bonds, but: (i) all rights of ownership must be exercised through DTC and the Book Entry system; and (ii) notices that are to be given to Registered Owners by the School District or the Paying Agent/Registrar will be given only to DTC.

(Remainder of this page intentionally left blank)

Security for the Bonds

The 2026 Bonds are payable from ad valorem taxes levied annually, **without limitation as to rate or amount**, on all taxable property, within the School District including real, personal and public service property, and any other monies available for such purpose. Pursuant to Oklahoma statutes, the Assessor is required to visually inspect all property on a 4-year cycle and determine adjustments due to current market increases or decreases on a yearly cycle. The School District is required to pay a portion of the cost of such reassessment. The current assessment ratios for Oklahoma and Cleveland Counties are shown below:

	Oklahoma <u>County</u>	Cleveland <u>County</u>
Real Estate	11.00%	12.00%
Personal	13.75%	12.00%
Public Service*	22.85%	22.85%

* Exceptions: the assessment ratio for Airlines and Railroads is 11.84%, and the assessment ratio for Video Services Providers is 12.00%.

The ad valorem tax rates are set by determining the actual dollars of revenues required for payment of principal and interest payments on indebtedness and judicial judgments. Such total amount may be reduced by any surplus from the prior fiscal year and any contribution made into the Sinking Fund. To the resulting net requirements, a reserve for delinquent taxes, in an amount of not less than 5% nor more than 20% of the net required tax collection, shall be added to the required collections. Such final total requirements shall then be divided by the total net assessed valuation of all real, personal and public service property in order to determine the appropriate tax rate for each property owner.

Authority for Issuance and Purpose of Bonds

The Bonds are issued pursuant to the provisions of and in full compliance with the Constitution and Laws of the State of Oklahoma, particularly Article X, Section 26 of the Constitution of the State of Oklahoma and Title 70, Article XV of the Oklahoma Statutes 2011, and laws supplementary and amendatory thereto, and resolutions of the Board of Education to be adopted on February 9, 2026.

Under state law, school districts cannot become indebted beyond one year for an amount in excess of the income and revenue provided in such year without the approval of three-fifths (60 percent) of the voters within the district at an election held for such purpose.

The School District had a successful election on May 11, 2021. The special election authorized the issuance of a total of \$346,700,000 of bonds. Pursuant to such authorization, the School District has previously issued \$82,570,000 of bonds authorized at this election. The remaining authorized bonds from this election are expected to be issued in varying amounts and in separate series annually from 2027 to 2031.

Tax Levy and Collection Procedures

Oklahoma statutes require that the School District each year make an ad valorem tax levy for a Sinking Fund which shall, with cash and investments in the fund, be sufficient to pay all the bonded indebtedness, interest and one-third of all outstanding judgments coming due in the following year.

After review and approval by the Board of Education of the School District, copies of the Sinking Fund Estimates are submitted to the County Excise Board to determine the ad valorem tax levy appropriations. This submission is required to be made by September 1st of each year. The estimates are for the purposes of determining ad valorem taxes required to fund the Sinking Fund. The amounts contained in the estimate of needs are verified by the County Excise Board and, upon verification, the levies contained therein are ordered to be certified to the County Assessor in order that the County Assessor may extend said levies upon the tax rolls for the year for which the estimate of needs is being submitted. The County Excise Board

further certifies that the appropriations contained in the estimate of needs and the mill rate levies are within the limitations provided by law.

The County Assessor is required to file a tax roll report on or before October 1st each year with the County Treasurer indicating the net assessed valuation for each municipality within the County. This report includes the assessed valuation for all real, personal and public service property (public service property assessed valuations are determined by the Oklahoma Tax Commission). The County Treasurer must begin collecting taxes with the first half due and payable on or before January 1. The second half becomes due and payable on or before April 1. If the first half is not paid by January 1, it all becomes due and payable on January 2.

Ad valorem taxes not paid on or before April 1 are considered delinquent. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The purchaser is issued a tax lien; however, the original owner of the property has two (2) years in which to redeem the property by paying the taxes and penalties owed. If at the end of two years he has not done so, the purchaser may then apply for a deed to the property. If there is no purchaser, then the County acquires the same lien and the property is auctioned after approximately two and one-half (2 1/2) years.

(Remainder of this page intentionally left blank)

THE MOORE SCHOOL DISTRICT

The Moore School District is located primarily in northern Cleveland County between Oklahoma City, the state's largest city, and Norman, the state's third largest city, and lies in the south portion of the Oklahoma City Metropolitan Statistical Area ("MSA"). The School District consists of 25 elementary schools, 6 junior high schools, 3 high schools and 1 alternative school. According to the US Census Bureau, the population of the School District as of 2024 was 152,718 people.

Residents of the School District are employed at businesses located throughout the City of Moore, the City of Oklahoma City and the City of Norman as well as the surrounding communities. No separate employment figures are available for the School District; however, as of November 2025 the unemployment rate for the counties included in the school district are as follows:

	<u>Unemployment Rate</u>
Oklahoma County	3.9%
Cleveland County	3.5%
State of Oklahoma	3.5%
United States	4.6%

Source: Oklahoma Employment Security Commission (County figures are not seasonally adjusted); Preliminary

Board of Education and School Administration

The School District is governed by an elected five-member Board of Education. Members of the Board of Education are as follows.

Board of Education

Erin Morrison	President & Member
Staci Pruitt	Vice President & Member
Jenny Statler	Member
Mandy Kincannon	Member
Matt Purser	Member
Vicki Brickman	Clerk and Non-Member

School Administration

Dr. Robert Romines	Superintendent of Schools
B.J. Ryan	Chief Financial Officer

Payment Record

The School District has never defaulted on the payment of its outstanding indebtedness.

FINANCIAL INFORMATION

Computation of Legal Debt Margin

2025-26 Estimated Market Value		\$15,286,412,574
2025-26 Net Assessed Valuation (NAV)	<u>Cleveland Co.</u>	<u>Oklahoma Co.</u>
	\$1,605,009,862	\$152,048,997
Millage Adjustment Factor (MAF)	103.070%	103.823%
Legal Debt Limitation (NAV * MAF * 10%)	<u>\$165,428,366</u>	<u>\$15,786,183</u>
	<u>\$181,214,549</u>	
General Obligation Bonds Outstanding*:		\$186,205,000
Less: Estimated Sinking Fund Balance (January 13, 2026)		\$48,008,453
Net General Obligation Bonds Outstanding		\$138,196,547
Remaining Legal Debt Margin		\$43,018,002
Ratio of Net G.O. Indebtedness to Net Assessed Valuation		7.87%

* This figure is as of January 13, 2026, and includes the 2026 Bonds.

SOURCE: *School District*

Direct Indebtedness

Upon the issuance of the 2026 Bonds, the School District will have gross outstanding general obligation bonded indebtedness of \$186,205,000. Such bonded indebtedness matures as follows:

Series	Dated Date	Final Scheduled Maturity	Original Principal Outstanding	Principal Amount Outstanding
2021 CP	3/1/2021	3/1/2026	\$25,940,000	\$6,485,000
2021 BLDG	3/1/2021	3/1/2026	1,400,000	350,000
2021B BLDG	8/1/2021	8/1/2026	8,040,000	2,010,000
2022 CP	3/1/2022	3/1/2027	32,025,000	16,015,000
2022 BLDG	3/1/2022	3/1/2027	1,000,000	500,000
2023 CP	3/1/2023	3/1/2028	54,990,000	41,245,000
2024 CP	3/1/2024	3/1/2029	27,420,000	27,420,000
2024 BLDG	3/1/2024	3/1/2029	6,320,000	6,320,000
2025 CP	3/1/2025	3/1/2030	32,330,000	32,330,000
2025 BLDG	3/1/2025	3/1/2030	6,330,000	6,330,000
2026 CP	3/1/2026	3/1/2031	41,400,000	41,400,000
2026 BLDG	3/1/2026	3/1/2031	5,800,000	5,800,000
			<u>\$242,995,000</u>	<u>\$186,205,000</u>

Direct, Overlapping and Underlying Indebtedness

	Total Net Assessed Valuation (by Municipal Entity)	Total Net Assessed Valuation in District (1)	Percent of Municipality Net Assessed Valuation in Moore District (1)	Percent of Total District Net Assessed Valuation (1)	Total Municipality Net Indebtedness (2)	Total Municipality Net Indebtedness or Overlapping Moore District (1) (2)
Moore Public Schools	\$1,757,058,859	\$1,757,058,859	100.00%	100.00%	\$138,196,547	\$138,196,547
<u>Counties</u>						
Oklahoma County	10,496,990,435	152,048,997	1.45%	8.65%	38,974,679	564,549
Cleveland County	3,343,154,945	1,605,009,862	48.01%	91.35%	0	0
		\$1,757,058,859		100.00%		
<u>Career Tech Districts</u>						
Moore Norman Tech Cnt.	3,235,169,724	1,605,009,862	49.61%	91.35%	95,791,828	47,523,574
OKC Community College	1,164,997,420	152,048,997	13.05%	8.65%	0	0
		\$1,757,058,859		100.00%		
<u>Cities & Towns (1)</u>						
City of Moore	631,665,326	631,665,326	100.00%	35.95%	46,162,000	46,162,000
City of Norman	1,447,801,409	50,251,345	3.47%	2.86%	91,453,775	3,174,244
City of Oklahoma City	9,175,226,282	996,985,037	10.87%	56.74%	1,037,562,060	112,742,053
Unincorporated Area (est.)		78,157,151		4.45%	0	0
		\$1,757,058,859		100.00%	\$1,448,140,889	\$348,362,967

Note #1: For the City of Oklahoma City and Unincorporated Area, figures are estimates based on prior year figures.

Note #2: Debt figures for all entities other than the Moore School District are as of June 30, 2025.

Figures for the Moore School District are as of January 13, 2026, and include the 2026 Bonds.

2025-26 Net Assessed Valuation

(A) The Composition

Classification	Cleveland County	Oklahoma County	Total	Percentage
Real (net)	\$1,438,091,604	\$108,476,085	\$1,546,567,689	88.02%
Personal	133,546,493	36,273,331	169,819,824	9.67%
Public Service	33,371,765	7,299,581	40,671,346	2.31%
Total	\$1,605,009,862	\$152,048,997	\$1,757,058,859	100.00%

(B) The Growth

Fiscal Year	Net Assessed Valuation	Change
2025-26	\$1,757,058,859	4.94%
2024-25	1,674,333,796	5.08%
2023-24	1,593,380,587	9.08%
2022-23	1,460,718,261	8.87%
2021-22	1,341,749,409	3.14%
2020-21	1,300,854,711	6.65%
2019-20	1,219,715,120	3.45%
2018-19	1,179,011,449	4.19%
2017-18	1,131,645,275	5.50%
2016-17	1,072,645,906	

SOURCE: Cleveland & Oklahoma County Assessors

Major Property Taxpayers (Moore School District) For Tax Year 2025

<u>Rank</u>	<u>Entity Name</u>	<u>Net Assessed Valuation</u>
1	Amazon	\$59,619,299
2	Oklahoma Gas & Electric Co.	17,999,956
3	York International	13,291,889
4	Walmart/Sam's	11,234,965
5	Case & Associates	9,682,599
6	OK Villas @ Countryside	7,712,221
7	Brookwood Village Apartments LP	7,219,175
8	Oklahoma Natural Gas	6,529,047
9	Winsupply	6,297,195
10	Allmark Erica LLC	5,362,143

SOURCE: *Cleveland & Oklahoma County Assessors.*

Sinking Fund Tax Collections

<u>Fiscal Year</u>	<u>Net Levy</u>	<u>Current Collections</u>	<u>Total Collections</u>	<u>Collections Percentage*</u>
2025-26	\$43,110,086			
2024-25	39,878,546	\$40,569,318	\$41,680,666	104.52%
2023-24	37,120,852	37,522,156	39,014,040	105.10%
2022-23	36,601,961	36,768,801	37,912,414	103.58%
2021-22	33,604,980	33,987,452	35,325,443	105.12%
2020-21	32,477,370	32,569,600	33,373,686	102.76%
2019-20	31,677,465	32,417,075	32,946,001	104.00%
2018-19	32,049,373	32,954,106	33,517,362	104.58%
2017-18	30,937,258	31,752,686	32,251,411	104.25%
2016-17	31,010,397	32,343,115	32,762,349	105.65%
2015-16	22,816,567	23,464,503	23,854,882	104.55%
Average:				104.41%

* An additional amount is added to compensate for delinquencies.

SOURCE: *School District Administration and Budgets.*

**Trend of Tax Rates on Major Taxing Units
(for those residing in the School District and in the City of Moore)**

Moore				
FY	School District ¹	City of Moore	Cleveland County	Total
Beginning				<u>Levy</u>
7/1/2025	84.40	14.98	23.07	122.45
7/1/2024	83.74	14.50	23.07	121.31
7/1/2023	83.36	15.45	23.07	121.88
7/1/2022	85.32	15.31	23.07	123.70
7/1/2021	85.79	15.42	23.07	124.28
7/1/2020	85.76	15.49	23.07	124.32
7/1/2019	87.00	16.53	23.07	126.60
7/1/2018	88.33	15.25	23.07	126.65
7/1/2017	88.73	15.51	23.07	127.31
7/1/2016	90.48	14.67	23.07	128.22
Average	86.29	15.31	23.07	124.67

Dollars per \$1,000 of Net Assessed Valuation

Note 1: The School District's tax rate (mill levy) includes an amount for the Area Career Tech School (current year levy of 17.42 mills in Cleveland County).

SOURCE: *School District Administration and Budgets; Cleveland County Assessor.*

ECONOMIC AND DEMOGRAPHIC INDICES

Retail Sales

<u>Year</u>	<u>City of Moore</u>	<u>City of Oklahoma City</u>
2024-25	\$1,217,212,590	\$14,438,461,997
2023-24	1,203,122,587	14,511,102,876
2022-23	1,226,927,304	14,307,023,720
2021-22	1,154,394,933	13,431,262,811
2020-21	993,998,351	11,534,545,062
2019-20	911,113,549	11,263,383,032
2018-19	908,536,504	11,391,038,630
2017-18	876,174,787	11,031,345,551
2016-17	854,979,746	10,404,309,755
2015-16	865,104,032	10,737,150,194
2014-15	813,512,553	10,941,681,645

SOURCE: *Oklahoma Tax Commission*

Major Employers (City of Moore Only)

<u>Employer</u>	<u>Primary Business</u>	Approximate Number of Employees
Moore Public Schools	Education	2,812
City of Moore	Government	365
Wal-Mart Supercenter	Retail	300
Silver Star Construction	Excavating, Grading, Paving	150
Target	Retail	150
Winco Foods	Grocery	150
Costco	Retail/Wholesale	125
Sam's Club	Retail/Wholesale	100
Del Real Foods	Food Manufacturing	90
Best Buy	Retail	75
Home Depot	Retail	75
Lowe's	Retail	75
Walmart Neighborhood Market	Retail	75

Source: Information provided by the City of Moore, Oklahoma; as of June 2025.

School Enrollment

<u>School Year Ending June</u>	<u>Avg. Daily Membership</u>	<u>% Change</u>
2025	23,451	-2.75%
2024	24,114	-1.45%
2023	24,470	0.31%
2022	24,394	4.00%
2021	23,456	-5.75%
2020	24,887	1.22%
2019	24,587	1.28%
2018	24,277	0.50%
2017	24,157	1.56%
2016	23,786	1.49%
2015	23,437	

As of January 13, 2026, the estimated average daily membership enrollment was 22,652.

SOURCE: School District Administration

Population

	<u>Year</u>	<u>Moore</u>	<u>Oklahoma City</u>
Historical:			
	1960	1,783	324,253
	1970	18,761	366,481
	1980	35,063	403,213
	1990	40,318	444,719
	2000	41,138	506,132
	2010	55,081	579,999
	2020	62,793	681,054
Estimated:	2024	63,845	712,919

Source: U.S. Census Bureau

ABSENCE OF MATERIAL LITIGATION

No litigation is pending (a) seeking to restrain or enjoin the issuance or delivery of the 2026 Bonds, (b) contesting or affecting any authority for or the validity of the 2026 Bonds, (c) contesting the power of the School District to issue the 2026 Bonds or the power of the School District to offer and sell them, (d) affecting the power of the School District to levy and collect taxes to pay the 2026 Bonds, or (e) contesting the corporate existence or boundaries of the School District.

LEGAL MATTERS

All legal matters incidental to the authorization and issuance of the 2026 Bonds are subject to the approving opinion of _____, Oklahoma, Bond Counsel, and the Attorney General of the State of Oklahoma.

CONTINUING DISCLOSURE

The School District has covenanted for the benefit of Bondholders to provide certain financial and operating information for the School District not later than eight months following the end of the fiscal year in which the bonds are issued (as of the date of this document, June 30 is the end of the fiscal year), or later as such information becomes publicly available, and each fiscal year thereafter, and to provide notice of the occurrence of certain events. The specific nature of the financial information and operating data to be provided and the events for which notice must be provided is described in the Continuing Disclosure Agreement (the "Disclosure Agreement"), the form of which is attached hereto as Appendix C. These covenants have been made in order to assist the Underwriters in complying with Rule 15c2-12 promulgated by the Securities and Exchange Commission ("Rule 15c2-12").

The financial information and event notices will be filed by the School District or its dissemination agent with the Municipal Securities Rulemaking Board (the "MSRB") through the MSRB's Electronic Municipal Market Access system ("EMMA"). EMMA is an internet-based, online portal for free investor access to municipal bond information, including offering documents, Listed Event notices, real-time municipal securities trade prices and MSRB education resources, available at www.emma.msrb.org. Nothing contained on EMMA relating to the School District or the Bonds is incorporated by reference in this Official Statement.

A failure by the School District to comply with the Continuing Disclosure Agreement will not constitute an event of default with respect to the Bonds, although any holder will have any available remedy at law or in equity, including seeking specific performance by court order, to cause the School District to comply with its obligations under the Continuing Disclosure Agreement. Any such failure must be reported in accordance with Rule 15c2-12 and must be considered by any broker, dealer or municipal securities dealer before recommending the purchase or sale of the Bonds in the secondary market. Consequently, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

Rule 15c2-12 requires that an issuer or other obligated person disclose in an official statement any instances in the previous five years in which such issuer or other obligated person failed to comply, in all material respects, with any previous undertakings in a written contract or agreement specified in paragraph (b)(5)(i) of Rule 15c2-12. In connection with certain bonds previously issued by or for the benefit of the School District, the School District agreed to provide certain annual financial information and notice of certain events pursuant to continuing disclosure undertakings similar to the Disclosure Agreement (the "Prior Undertakings"). During the last five years, the School District has failed to comply with certain provisions of those Prior Undertakings. Specifically, on January 14, 2020, the School District timely filed its audited financial statements for the fiscal year ended June 30, 2019, with respect to the Cleveland County Educational Facilities Authority Educational Facilities Lease Revenue Bonds (Moore Public Schools Project), Series 2016, with the Municipal Securities Rulemaking Board, but inadvertently omitted to cause the filing to be associated with the School District's general obligation bonds (Base-6 CUSIP: 186054). The filing has subsequently been updated to correct such omission.

TAX MATTERS RESPECTING THE 2026 COMBINED PURPOSE BONDS

Opinion of Bond Counsel

In the opinion of Bond Counsel, under existing statutes and court decisions and assuming continuing compliance with certain tax covenants described herein, (i) interest on the 2026 Combined Purpose Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), and (ii) interest on the 2026 Combined Purpose Bonds is not treated as a preference item in calculating the alternative minimum tax imposed on individuals under the Code; however, it should be noted that with respect to certain corporations (as defined for federal income tax purposes), for taxable years beginning before January 1, 2018, such interest is taken into account in determining adjusted current earnings for the purpose of computing the alternative minimum tax imposed on such corporations. No federal alternative minimum tax applies to corporations for taxable years beginning after December 31, 2017. In rendering its opinion, Bond Counsel has relied on certain representations, certifications of fact, and statements of reasonable expectations made by the School District in connection with the 2026 Combined Purpose Bonds, and Bond Counsel has assumed compliance by the School District with certain ongoing covenants to comply with applicable requirements of the Code to assure the exclusion of interest on the 2026 Combined Purpose Bonds from gross income under Section 103 of the Code.

The Code provides that commercial banks, thrift institutions and other financial institutions may not deduct the portion of their interest expense allocable to tax-exempt obligations acquired after August 7, 1986, (other than certain "qualified" obligations). **The 2026 Combined Purpose Bonds are not "qualified" obligations for this purpose.**

In addition, under existing statutes interest on the 2026 Combined Purpose Bonds shall be exempt from Oklahoma income taxation pursuant to Section 2358.5 of Title 68, Oklahoma Statutes, 2011.

Certain Ongoing Federal Tax Requirements and Covenants

The Code establishes certain ongoing requirements that must be met subsequent to the issuance and delivery of the 2026 Combined Purpose Bonds in order that interest on the 2026 Combined Purpose Bonds be and remain excluded from gross income under Section 103 of the Code. These requirements include, but are not limited to, requirements relating to use and expenditure of gross proceeds of the 2026 Combined Purpose Bonds, yield and other restrictions on investments of gross proceeds, and the arbitrage rebate requirement that certain excess earnings on gross proceeds be rebated to the federal government. Noncompliance with such requirements may cause interest on the 2026 Combined Purpose Bonds to become included in gross income for federal income tax purposes retroactive to their issue date, irrespective of the date on which such noncompliance occurs or is discovered. The School District has covenanted to comply with certain applicable requirements of the Code to assure the exclusion of interest on the 2026 Combined Purpose Bonds from gross income under Section 103 of the Code.

Certain Collateral Federal Tax Consequences

The following is a brief discussion of certain collateral federal income tax matters with respect to the 2026 Combined Purpose Bonds. It does not purport to address all aspects of federal taxation that may be relevant to a particular owner of a 2026 Combined Purpose Bond. Prospective investors, particularly those who may be subject to special rules, are advised to consult their own tax advisors regarding the federal tax consequences of owning and disposing of the 2026 Combined Purpose Bonds.

Prospective owners of the 2026 Combined Purpose Bonds should be aware that the ownership of such obligations may result in collateral federal income tax consequences to various categories of persons, such as corporations (including S corporations and foreign corporations), financial institutions, property and casualty and life insurance companies, individual recipients of Social Security and railroad retirement benefits, individuals otherwise eligible for the earned income tax credit, and taxpayers deemed to have incurred or continued indebtedness to purchase or carry obligations the interest on which is excluded from

gross income for federal income tax purposes. Interest on the 2026 Combined Purpose Bonds may be taken into account in determining the tax liability of foreign corporations subject to the branch profits tax imposed by Section 884 of the Code.

Original Issue Discount

“Original issue discount” (“OID”) is the excess of the sum of all amounts payable at the stated maturity of a 2026 Combined Purpose Bond (excluding certain “qualified stated interest” that is unconditionally payable at least annually at prescribed rates) over the issue price of that maturity. In general, the “issue price” of a maturity (a bond with the same maturity date, interest rate, and credit terms) means the first price at which at least 10 percent of such maturity was sold to the public, i.e., a purchaser who is not, directly or indirectly, a signatory to a written contract to participate in the initial sale of the 2026 Combined Purpose Bonds. In general, the issue price for each maturity of 2026 Combined Purpose Bonds is expected to be the initial public offering price set forth on the cover page of the Official Statement. Bond Counsel further is of the opinion that, for any 2026 Combined Purpose Bonds having OID (a “Discount Bond”), OID that has accrued and is properly allocable to the owners of the Discount Bonds under Section 1288 of the Code is excludable from gross income for federal income tax purposes to the same extent as other interest on the 2026 Combined Purpose Bonds.

In general, under Section 1288 of the Code, OID on a Discount Bond accrues under a constant yield method, based on periodic compounding of interest over prescribed accrual periods using a compounding rate determined by reference to the yield on that Discount Bond. An owner’s adjusted basis in a Discount Bond is increased by accrued OID for purposes of determining gain or loss on sale, exchange, or other disposition of such 2026 Combined Purpose Bond. Accrued OID may be taken into account as an increase in the amount of tax-exempt income received or deemed to have been received for purposes of determining various other tax consequences of owning a Discount Bond even though there will not be a corresponding cash payment.

Owners of Discount Bonds should consult their own tax advisors with respect to the treatment of original issue discount for federal income tax purposes, including various special rules relating thereto, and the state and local tax consequences of acquiring, holding, and disposing of Discount Bonds.

Bond Premium

In general, if an owner acquires a 2026 Combined Purpose Bond for a purchase price (excluding accrued interest) or otherwise at a tax basis that reflects a premium over the sum of all amounts payable on the 2026 Combined Purpose Bond after the acquisition date (excluding certain “qualified stated interest” that is unconditionally payable at least annually at prescribed rates), that premium constitutes “bond premium” on that 2026 Combined Purpose Bond (a “Premium Bond”). In general, under Section 171 of the Code, an owner of a Premium Bond must amortize the bond premium over the remaining term of the Premium Bond, based on the owner’s yield over the remaining term of the Premium Bond determined based on constant yield principles (in certain cases involving a Premium Bond callable prior to its stated maturity date, the amortization period and yield may be required to be determined on the basis of an earlier call date that results in the lowest yield on such bond). An owner of a Premium Bond must amortize the bond premium by offsetting the qualified stated interest allocable to each interest accrual period under the owner’s regular method of accounting against the bond premium allocable to that period. In the case of a tax-exempt Premium Bond, if the bond premium allocable to an accrual period exceeds the qualified stated interest allocable to that accrual period, the excess is a nondeductible loss. Under certain circumstances, the owner of a Premium Bond may realize a taxable gain upon disposition of the Premium Bond even though it is sold or redeemed for an amount less than or equal to the owner’s original acquisition cost. Owners of any Premium Bonds should consult their own tax advisors regarding the treatment of bond premium for federal income tax purposes, including various special rules relating thereto, and state and local tax consequences, in connection with the acquisition, ownership, amortization of bond premium on, sale, exchange, or other disposition of Premium Bonds.

Information Reporting and Backup Withholding

Information reporting requirements apply to interest paid on tax-exempt obligations, including the 2026 Combined Purpose Bonds. In general, such requirements are satisfied if the interest recipient completes, and provides the payor with, a Form W-9, "Request for Taxpayer Identification Number and Certification," or if the recipient is one of a limited class of exempt recipients. A recipient not otherwise exempt from information reporting who fails to satisfy the information reporting requirements will be subject to "backup withholding," which means that the payor is required to deduct and withhold a tax from the interest payment, calculated in the manner set forth in the Code. For the foregoing purpose, a "payor" generally refers to the person or entity from whom a recipient receives its payments of interest or who collects such payments on behalf of the recipient.

If an owner purchasing a 2026 Combined Purpose Bond through a brokerage account has executed a Form W-9 in connection with the establishment of such account, as generally can be expected, no backup withholding should occur. In any event, backup withholding does not affect the excludability of the interest on the 2026 Combined Purpose Bonds from gross income for federal income tax purposes. Any amounts withheld pursuant to backup withholding would be allowed as a refund or a credit against the owner's federal income tax once the required information is furnished to the Internal Revenue Service.

Miscellaneous

Tax legislation, administrative actions taken by tax authorities, or court decisions, whether at the federal or state level, may adversely affect the tax-exempt status of interest on the 2026 Combined Purpose Bonds under federal or state law or otherwise prevent beneficial owners of the 2026 Combined Purpose Bonds from realizing the full current benefit of the tax status of such interest. In addition, such legislation or actions (whether currently proposed, proposed in the future, or enacted) and such decisions could affect the market price or marketability of the 2026 Combined Purpose Bonds.

No Other Opinion

Bond Counsel expresses no opinion regarding any other federal or state tax consequences with respect to the 2026 Combined Purpose Bonds. Bond Counsel renders its opinion under existing statutes and court decisions as of the issue date, and assumes no obligation to update, revise or supplement its opinion to reflect any action hereafter taken or not taken, or any facts or circumstances that may hereafter come to its attention, or changes in law or in interpretations thereof that may hereafter occur, or for any other reason. Bond Counsel expresses no opinion on the effect of any action hereafter taken or not taken in reliance upon an opinion of other counsel on the exclusion from gross income for federal income tax purposes of interest on the 2026 Combined Purpose Bonds, or under state and local tax law.

Prospective purchasers of the 2026 Combined Purpose Bonds should consult their own tax advisors as to the consequences of their acquisition, holding, or disposition of the 2026 Combined Purpose Bonds.

TAX MATTERS RESPECTING THE 2026 BUILDING BONDS

Opinion of Bond Counsel

In the opinion of bond counsel, interest on the 2026 Building Bonds is included in gross income for federal income tax purposes.

In the opinion of bond counsel, under existing statutes interest on the 2026 Building Bonds shall be exempt from Oklahoma income taxation pursuant to Section 2358.5 of Title 68, Oklahoma Statutes, 2011.

Bond Counsel has expressed no opinion regarding other tax consequences arising with respect to the 2026 Building Bonds under the laws of the State or any other state or jurisdiction.

General Matters

The following is a summary of certain anticipated federal income tax consequences of the purchase, ownership and disposition of the 2026 Building Bonds under the Code and the Regulations, and the judicial and administrative rulings and court decisions now in effect, all of which are subject to change or possible differing interpretations. The summary does not purport to address all aspects of federal income taxation that may affect particular investors in light of their individual circumstances, nor certain types of investors subject to special treatment under the federal income tax laws. Potential purchasers of the 2026 Building Bonds should consult their own tax advisors in determining the federal, state or local tax consequences to them of the purchase, holding and disposition of the 2026 Building Bonds.

In general, interest paid on the 2026 Building Bonds, original issue discount, if any, and market discount, if any, will be treated as ordinary income to the owners of the 2026 Building Bonds, and principal payments (excluding the portion of such payments, if any, characterized as original issue discount or accrued market discount) will be treated as a return of capital.

Bond Premium

An investor which acquires a 2026 Building Bond for a cost greater than its remaining stated redemption price at maturity and holds such 2026 Building Bond as a capital asset will be considered to have purchased such 2026 Building Bond at a premium and, subject to prior election permitted by Section 171(c) of the Code, may generally amortize such premium under the constant yield method. Except as may be provided by regulation, amortized premium will be allocated among, and treated as an offset to, interest payments. The basis reduction requirements of Section 1016(a)(5) of the Code apply to amortizable 2026 Building Bond premium that reduces interest payments under Section 171 of the Code. 2026 Building Bond premium is generally amortized over the 2026 Building Bond's term using constant yield principles, based on the purchaser's yield to maturity. Investors of any 2026 Building Bond purchased with a 2026 Building Bond premium should consult their own tax advisors as to the effect of such 2026 Building Bond premium with respect to their own tax situation and as to the treatment of 2026 Building Bond premium for state tax purposes.

Market Discount

An investor that acquires a 2026 Building Bond for a price less than the adjusted issue price of such 2026 Building Bond (or an investor who purchases a 2026 Building Bond in the initial offering at a price less than the issue price) may be subject to the market discount rules of Sections 1276 through 1278 of the Code. Under these sections and the principles applied by the Regulations, "market discount" means (a) in the case of a 2026 Building Bond originally issued at a discount, the amount by which the issue price of such 2026 Building Bond, increased by all accrued original issue discount (as if held since the issue date), exceeds the initial tax basis of the owner therein, less any prior payments that did not constitute payments of qualified stated interest, and (b) in the case of a 2026 Building Bond not originally issued at a discount, the amount by which the stated redemption price of such 2026 Building Bond at maturity exceeds the initial tax basis of the owner therein. Under Section 1276 of the Code, the owner of such a 2026 Building Bond will generally be required (i) to allocate each principal payment to accrued market discount not previously included in income and, upon sale or other disposition of the 2026 Building Bond, to recognize the gain on such sale or disposition as ordinary income to the extent of such cumulative amount of accrued market discount as of the date of sale or other disposition of such a 2026 Building Bond or (ii) to elect to include such market discount in income currently as it accrues on all market discount instruments acquired by such owner on or after the first day of the taxable year to which such election applies.

The Code authorizes the Treasury Department to issue regulations providing for the method for accruing market discount on debt instruments the principal of which is payable in more than one installment. Until such time as regulations are issued by the Treasury Department, certain rules described in the legislative history will apply. Under those rules, market discount will be included in income either (a) on a constant interest basis or (b) in proportion to the accrual of stated interest or, in the case of a 2026 Building Bond with original issue discount, in proportion to the accrual of original issue discount.

An owner of a 2026 Building Bond that acquired such 2026 Building Bond at a market discount also may be required to defer, until the maturity date of such 2026 Building Bond or its earlier disposition in a taxable transaction, the deduction of a portion of the amount of interest that the owner paid or accrued during the taxable year on indebtedness incurred or maintained to purchase or carry such 2026 Building Bond in excess of the aggregate amount of interest (including original issue discount) includable in such owner's gross income for the taxable year with respect to such 2026 Building Bond. The amount of such net interest expense deferred in a taxable year may not exceed the amount of market discount accrued on the 2026 Building Bond for the days during the taxable year on which the owner held such 2026 Building Bond and, in general, would be deductible when such market discount is includable in income. The amount of any remaining deferred deduction is to be taken into account in the taxable year in which the 2026 Building Bond matures or is disposed of in a taxable transaction. In the case of a disposition in which gain or loss is not recognized in whole or in part, any remaining deferred deduction will be allowed to the extent gain is recognized on the disposition. This deferral rule does not apply if the owner elects to include such market discount in income currently as it accrues on all market discount obligations acquired by such owner in that taxable year or thereafter.

Attention is called to the fact that Treasury regulations implementing the market discount rules have not yet been issued. Therefore, investors should consult their own tax advisors regarding the application of these rules as well as the advisability of making any of the elections with respect thereto.

Sales or Other Dispositions

If an owner of a 2026 Building Bond sells the 2026 Building Bond, such person will recognize gain or loss equal to the difference between the amount realized on such sale and such owner's basis in such 2026 Building Bond. Ordinarily, such gain or loss will be treated as a capital gain or loss. At the present time, the maximum capital gains rate for certain assets held for more than 12 months is 15%. However, if a 2026 Building Bond was, at its initial issuance, sold at a discount, a portion of such gain will be recharacterized as interest and therefore ordinary income. Neither the School District nor Bond Counsel can predict whether the President or Congress will propose legislation effecting the long-term capital gains rate.

If the terms of a 2026 Building Bond were materially modified, in certain circumstances, a new debt obligation would be deemed created and exchanged for the prior obligation in a taxable transaction. Among the modifications that may be treated as material are those that relate to redemption provisions and, in the case of a nonrecourse obligation, those which involve the substitution of collateral. Each potential owner of a 2026 Building Bond should consult its own tax advisor concerning the circumstances in which such 2026 Building Bond would be deemed reissued and the likely effects, if any, of such reissuance.

Defeasance

The legal defeasance of the 2026 Building Bonds may result in a deemed sale or exchange of such 2026 Building Bond under certain circumstances. Owners of such 2026 Building Bonds should consult their tax advisors as to the federal income tax consequences of such a defeasance.

Backup Withholding

An owner of a 2026 Building Bond may be subject to backup withholding at the applicable rate determined by statute with respect to interest paid with respect to the 2026 Building Bonds, if such owner, upon issuance of the 2026 Building Bonds, fails to provide to any person required to collect such information pursuant to Section 6049 of the Code with such owner's taxpayer identification number, furnishes an incorrect taxpayer identification number, fails to report interest, dividends or other "reportable payments" (as defined in the Code) properly, or, under certain circumstances, fails to provide such persons with a certified statement, under penalty of perjury, that such owner is not subject to backup withholding.

Foreign Investors

An owner of a 2026 Building Bond that is not a “United States person” (as defined below) and is not subject to federal income tax as a result of any direct or indirect connection to the United States of America in addition to its ownership of a 2026 Building Bond will generally not be subject to United States income or withholding tax in respect of a payment on a 2026 Building Bond, provided that the owner complies to the extent necessary with certain identification requirements (including delivery of a statement, signed by the owner under penalties of perjury, certifying that such owner is not a United States person and providing the name and address of such owner). For this purpose the term “United States person” means a citizen or resident of the United States of America, a corporation, partnership or other entity created or organized in or under the laws of the United States of America or any political subdivision thereof, or an estate or trust whose income from sources within the United States of America is includable in gross income for United States of America income tax purposes regardless of its connection with the conduct of a trade or business within the United States of America.

Except as explained in the preceding paragraph and subject to the provisions of any applicable tax treaty, a 30% United States withholding tax will apply to interest paid and original issue discount accruing on 2026 Building Bonds owned by foreign investors. In those instances in which payments of interest on the 2026 Building Bonds continue to be subject to withholding, special rules apply with respect to the withholding of tax on payments of interest on, or the sale or exchange of 2026 Building Bonds having original issue discount and held by foreign investors. Potential investors that are foreign persons should consult their own tax advisors regarding the specific tax consequences to them of owning a 2026 Building Bond.

Tax-Exempt Investors

In general, an entity that is exempt from federal income tax under the provisions of Section 501 of the Code is subject to tax on its unrelated business taxable income. An unrelated trade or business is any trade or business that is not substantially related to the purpose that forms the basis for such entity's exemption. However, under the provisions of Section 512 of the Code, interest may be excluded from the calculation of unrelated business taxable income unless the obligation that gave rise to such interest is subject to acquisition indebtedness. Therefore, except to the extent any owner of a 2026 Building Bond incurs acquisition indebtedness with respect to such 2026 Building Bond, interest paid or accrued with respect to such owner may be excluded by such tax-exempt owner from the calculation of unrelated business taxable income. Each potential tax-exempt holder of a 2026 Building Bond is urged to consult its own tax advisor regarding the application of these provisions.

ERISA Considerations

The Employee Retirement Income Security Act of 1974, as amended (“ERISA”), imposes certain requirements on “employee benefit plans” (as defined in Section 3(3) of ERISA) subject to ERISA, including entities such as collective investment funds and separate accounts whose underlying assets include the assets of such plans (collectively, “ERISA Plans”) and on those persons who are fiduciaries with respect to ERISA Plans. Investments by ERISA Plans are subject to ERISA’s general fiduciary requirements, including the requirement of investment prudence and diversification and the requirement that an ERISA Plan’s investments be made in accordance with the documents governing the ERISA Plan. The prudence of any investment by an ERISA Plan in the 2026 Building Bonds must be determined by the responsible fiduciary of the ERISA Plan by taking into account the ERISA Plan’s particular circumstances and all of the facts and circumstances of the investment. Government and non-electing church plans are generally not subject to ERISA. However, such plans may be subject to similar or other restrictions under state or local law.

In addition, ERISA and the Code generally prohibit certain transactions between an ERISA Plan or a qualified employee benefit plan under the Code and persons who, with respect to that plan, are fiduciaries or other “parties in interest” within the meaning of ERISA or “disqualified persons” within the meaning of the Code. In the absence of an applicable statutory, class or administrative exemption, transactions between an ERISA Plan and a party in interest with respect to an ERISA Plan, including the acquisition by one from

the other of the 2026 Building Bonds could be viewed as violating those prohibitions. In addition, Section 4975 of the Code prohibits transactions between certain tax-favored vehicles such as Individual Retirement Accounts and disqualified persons. Section 503 of the Code includes similar restrictions with respect to governmental and church plans. In this regard, the School District or any dealer of the 2026 Building Bonds might be considered or might become a "party in interest" within the meaning of ERISA or a "disqualified person" within the meaning of the Code, with respect to an ERISA Plan or a plan or arrangement subject to Sections 4975 or 503 of the Code. Prohibited transactions within the meaning of ERISA and the Code may arise if the 2026 Building Bonds are acquired by such plans or arrangements with respect to which the School District or any dealer is a party in interest or disqualified person.

In all events, fiduciaries of ERISA Plans and plans or arrangements subject to the above sections of the Code, in consultation with their advisors, should carefully consider the impact of ERISA and the Code on an investment in the 2026 Building Bonds. The sale of the 2026 Building Bonds to a plan is in no respect a representation by the School District that such an investment meets the relevant legal requirements with respect to benefit plans generally or any particular plan. Any plan proposing to invest in the 2026 Building Bonds should consult with its counsel to confirm that such investment is permitted under the plan documents and will not result in a non-exempt prohibited transaction and will satisfy the other requirements of ERISA, the Code and other applicable law.

Health Care and Education Reconciliation Act of 2010

Pursuant to Section 1411 of the Code, as enacted by the Health Care and Education Reconciliation Act of 2010, an additional tax is imposed on individuals beginning January 1, 2013. The additional tax is 3.8% of the lesser of (i) net investment income (defined as gross income from interest, dividends, net gain from disposition of property not used in a trade or business, and certain other listed items of gross income), or (ii) the excess of "modified adjusted gross income" of the individual over \$200,000 for unmarried individuals (\$250,000 for married couples filing a joint return and a surviving spouse). Holders of the 2026 Building Bonds should consult with their tax advisor concerning this additional tax as it may apply to interest earned on the 2026 Building Bonds as well as gain on the sale of a 2026 Building Bond.

Changes in Federal and State Tax Law

From time to time, there are legislative proposals in the Congress and in the states that, if enacted, could alter or amend the federal and state tax matters referred to above or adversely affect the market value of the 2026 Building Bonds. It cannot be predicted whether or in what form any such proposal might be enacted or whether if enacted it would apply to indebtedness issued prior to enactment. In addition, regulatory actions are from time to time announced or proposed and litigation is threatened or commenced which, if implemented or concluded in a particular manner, could adversely affect the market value of the 2026 Building Bonds. It cannot be predicted whether any such regulatory action will be implemented, how any particular litigation or judicial action will be resolved, or whether the 2026 Building Bonds or the market value thereof would be impacted thereby. Purchasers of the 2026 Building Bonds should consult their tax advisors regarding any pending or proposed legislation, regulatory initiatives or litigation. The opinions expressed by Bond Counsel are based on existing legislation and regulations as interpreted by relevant judicial and regulatory authorities as of the date of issuance and delivery of the 2026 Building Bonds, and Bond Counsel expresses no opinion as of any date subsequent thereto or with respect to any pending legislation, regulatory initiatives or litigation.

GLOBAL RISKS

Certain external events, such as pandemics, natural disasters, severe weather, riots, acts of war or terrorism, technological emergencies, or other circumstances, could potentially disrupt the operations and effectiveness of municipal governments, such as the School District.

CREDIT RATINGS

The 2026 Bonds have been rated "___" by Moody's Investors Service, Incorporated ("Moody's"), 99 Church Street, New York, New York, and the School District is currently rated Oklahoma #1 by the Municipal Rating

Committee of Oklahoma. The ratings assigned by Moody's and the Municipal Rating Committee of Oklahoma express only the view of each respective rating agency. The explanation of the significance of each rating may be obtained from Moody's and the Municipal Rating Committee of Oklahoma, respectively. There is no assurance that any rating will continue for any period of time or that it will not be revised or withdrawn. Except as set forth in EXHIBIT C – FORM OF CONTINUING DISCLOSURE AGREEMENT, none of the School District, the Financial Advisor, the Paying Agent/Registrar or the Underwriters has undertaken any responsibility either to bring to the attention of the owners of the 2026 Bonds any proposed revision or withdrawal of the rating of the 2026 Bonds or to oppose any such proposed revision or withdrawal. Any revision or withdrawal of ratings may have an effect on the market price of the 2026 Bonds.

UNDERWRITING

The 2026 Combined Purpose Bonds are being purchased at competitive sale by _____. The underwriter of the 2026 Combined Purpose Bonds has agreed to purchase the 2026 Combined Purpose Bonds at a price equal to \$_____ plus accrued interest from March 1, 2026.

The 2026 Building Bonds are being purchased at competitive sale by _____. The underwriter of the 2026 Building Bonds has agreed to purchase the 2026 Building Bonds at a price equal to \$_____ plus accrued interest from March 1, 2026.

FINANCIAL ADVISOR

BOK Financial Securities, Inc. is employed as Financial Advisor to the District in connection with the issuance of the Bonds. The Financial Advisor's fee for services rendered with respect to the sale of the Bonds is contingent upon the issuance and delivery of the bonds. In the normal course of business, the Financial Advisor may also from time to time sell investment securities to the District for the investment of debt proceeds or other funds of the District, upon the request of the District.

BOK Financial Securities, Inc., in its capacity of Financial Advisor, has not verified and does not assume any responsibility for the information, covenants and representations contained in any of the legal documents with respect to the federal income tax status of the Bonds or the possible impact of any present, pending or future actions taken by any legislative or judicial bodies.

The Financial Advisor to the District has provided the following sentence for inclusion in the Official Statement. The Financial Advisor has reviewed the information in the Official Statement in accordance with, and as part of, its responsibilities to the District and, as applicable, to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Financial Advisor does not guarantee the accuracy of such information.

(Remainder of this page intentionally left blank)

MISCELLANEOUS

All quotations from and summaries and explanations of law herein do not purport to be complete and reference is made to said laws for full and complete statements of their provisions.

The Official Statement is not to be construed as a contract or agreement between the School District and the purchasers or holders of any of the Bonds. Any statements made in this Official Statement involving matters of opinion are intended merely as opinion and not as representation of fact. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the School District, or its agencies and authorities, since the date hereof.

INDEPENDENT SCHOOL DISTRICT NO. 2
OF CLEVELAND COUNTY, OKLAHOMA

BY: _____
President, Board of Education

EXHIBIT A

**FINANCIAL STATEMENTS WITH ACCOUNTANT'S REPORT
FOR THE YEAR ENDED JUNE 30, 2024**

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

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

JUNE 30, 2024

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, 2024

BOARD OF EDUCATION

President

Mandy Kincannon

Vice-President

Erin Morrison

Member

Allison Richey

Member

Staci Pruett

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, 2024

TABLE OF CONTENTS

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
JUNE 30, 2024

	<u>Page No.</u>
Combining Financial Statements – Regulatory Basis – cont'd	
Combining Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – All Special Revenue Funds – Regulatory Basis	42
Combining Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – Budget and Actual – Budgeted Special Revenue Fund Types – Regulatory Basis	43
Combining Statement of Assets, Liabilities and Fund Equity – All Capital Project Funds – Regulatory Basis	44
Combining Statement of Revenues Collected, Expenditures and Changes in Cash Fund Balances – All Capital Project Funds – Regulatory Basis	45
Combining Statement of Changes in Assets and Liabilities – Agency Funds – Regulatory Basis	46-54
Schedule of Expenditures of Federal Awards – Regulatory Basis	55
Schedule of Expenditures of Federal Awards – Regulatory Basis Prepared For the Oklahoma State Department of Education	56
Schedule of Statutory, Fidelity and Honesty Bonds	57
Schedule of Accountant's Professional Liability Insurance Affidavit	58



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, 2024, 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, 2024, 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, 2024, 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 23, 2025, 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, PLLP

January 23, 2025



**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, 2024, 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 23, 2025, 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, PLLP

January 23, 2025



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Moore Independent School District No. 2, Moore, Cleveland County, Oklahoma's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. 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, 2024.

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, PLLP

January 23, 2025

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NONCOMPLIANCE
JUNE 30, 2024

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, 2024

Section 1 - Summary of Auditor's Results

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

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

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, 2024

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES			ACCOUNT GROUPS			TOTALS (MEMORANDUM ONLY)
	GENERAL REVENUE	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL ASSETS	LONG-TERM DEBT		
ASSETS										
Cash & cash equivalents										139,918,473
Inventory	\$ 36,566,330	22,258,073	33,993,409	41,218,419	5,882,242					562,328
Capital assets	333,938	228,390								394,928,949
Amounts available in debt service										41,218,419
Amount to be provided for retirement of long-term debt										99,893,771
Total Assets	\$ 36,900,268	22,486,463	33,993,409	41,218,419	5,882,242	394,928,949	141,112,190	676,521,940		
LIABILITIES AND FUND BALANCE										
Liabilities	\$ 5,356,679		580,897	1,071,854		5,882,242				7,009,430
Warrants/checks payable										5,882,242
Funds held for school organizations										
Long-term debt:										
Compensated leave										2,482,190
Bonds payable										138,630,000
Total liabilities	5,356,679	580,897	1,071,854	0	5,882,242	0	141,112,190	154,003,862		
Fund Balance and Other Credits										
Cash Fund Balances										
Investment in General Fixed Assets										394,928,949
Restricted for inventories										562,328
Restricted										95,817,150
Unrestricted										31,209,651
Total Fund Balance and Other Credits	31,209,651	21,905,566	32,921,555	41,218,419	41,218,419	0	394,928,949	0	0	522,518,078
Total Liabilities, Fund Balance and Other Credits	\$ 36,900,268	22,486,463	33,993,409	41,218,419	5,882,242	394,928,949	141,112,190	676,521,940		

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, 2024

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	
Revenues Collected:					
Local sources	\$ 59,684,587	11,551,116	1,601,554	39,014,040	111,851,297
Intermediate sources	7,686,774				7,686,774
State sources	131,237,923	4,746,014			135,983,937
Federal sources	12,358,972	8,026,786			20,385,758
Interest earnings	1,757,080	911,180		1,911,481	4,579,741
Non-revenue receipts	6,909,872				6,909,872
Total revenues collected	219,635,208	25,235,096	1,601,554	40,925,521	287,397,379
Expenditures:					
Instruction	132,385,220	2,207	3,890,855		136,278,282
Support services	83,739,293	7,490,327	7,633,157		98,862,777
Operation of noninstructional services	6,913,823	5,844,322	105,909		12,864,054
Facilities acquisition and construction svcs	8,500	1,919,824	15,023,018		16,951,342
Other outlays:					
Reimbursement		5,919,786			5,919,786
Debt service				39,469,938	39,469,938
Private non-profit schools	15,452				15,452
Total expenditures	223,062,288	21,176,466	26,652,939	39,469,938	310,361,631
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(3,427,080)	4,058,630	(25,051,385)	1,455,583	(22,964,252)
Other financing sources (uses):					
Proceeds from sale of bonds			33,740,000		33,740,000
Adjustments to prior year encumbrances	9,345	365			9,710
Total other financing sources (uses)	9,345	365	33,740,000	0	33,749,710
Excess of revenue collected over (under) expenditures	(3,417,735)	4,058,995	8,688,615	1,455,583	10,785,458
Cash fund balances, beginning of year	34,915,671	17,850,130	24,232,940	39,762,836	116,761,577
Change in reserve of inventories	45,653	(3,559)	0	0	42,094
Cash fund balances, end of year	\$ 31,543,589	21,905,566	32,921,555	41,218,419	127,589,129

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, 2024**

GENERAL FUND			
	Original/Final Budget	Actual	Prior Year Actual
Revenues Collected:			
Local sources	\$ 54,864,401	59,684,587	53,143,038
Intermediate sources	7,350,000	7,686,774	7,444,862
State sources	131,184,526	131,237,923	116,385,636
Federal sources	9,477,000	12,358,972	19,267,703
Interest earnings	1,200,000	1,757,080	1,407,474
Non-revenue receipts		6,909,872	6,813,921
Total revenues collected	204,075,927	219,635,208	204,462,634
Expenditures:			
Instruction	133,219,286	132,385,220	120,391,829
Support services	85,628,152	83,739,293	76,059,557
Operation of noninstructional services	8,680,372	6,913,823	6,866,794
Facilities acquisition & construction services	5,000	8,500	22,086
Other outlays:			
Indirect cost entitlement	536,242		
Private non-profit schools	18,984	15,452	14,641
Other uses	10,615,277		10,000
Total expenditures	238,703,313	223,062,288	203,364,907
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(34,627,386)	(3,427,080)	1,097,727
Adjustments to prior year encumbrances	0	9,345	4,486
Excess of revenues collected over (under) expenditures	(34,627,386)	(3,417,735)	1,102,213
Cash fund balance, beginning of year	34,915,671	34,915,671	33,808,317
Change in reserve of inventories	0	45,653	5,141
Cash fund balance, end of year	\$ 288,285	31,543,589	34,915,671

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, 2024

SPECIAL REVENUE FUNDS			
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 11,362,381	11,551,116	11,411,645
State sources	4,809,000	4,746,014	923,351
Federal sources	7,512,500	8,026,786	7,822,508
Interest earnings	375,000	911,180	484,374
Total revenues collected	<u>24,058,881</u>	<u>25,235,096</u>	<u>20,641,878</u>
Expenditures:			
Instruction		2,207	15,560
Support services	8,309,044	7,490,327	5,579,564
Operation of noninstructional services	6,564,331	5,844,322	5,518,099
Facilities acquisition & construction services	8,139,691	1,919,824	2,236,195
Other outlays:			
Reimbursement	7,200,000	5,919,786	5,747,147
Other Uses	<u>11,464,248</u>	<u>21,176,466</u>	<u>19,096,565</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(17,618,433)	4,058,630	1,545,313
Adjustments to prior year encumbrances	<u>0</u>	<u>365</u>	<u>57</u>
Excess of revenues collected over (under) expenditures	(17,618,433)	4,058,995	1,545,370
Cash fund balances, beginning of year	17,850,130	17,850,130	16,292,541
Change in reserve of inventories	<u>0</u>	<u>(3,559)</u>	<u>12,219</u>
Cash fund balances, end of year	<u>\$ 231,697</u>	<u>21,905,566</u>	<u>17,850,130</u>

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, 2024

	DEBT SERVICE FUND		Prior Year (Memorandum Only)
	Original/Final Budget	Actual	
Revenues Collected:			
Local sources	\$ 37,120,852	39,014,040	37,912,414
Interest earnings		1,911,481	1,576,245
Total revenues collected	<u>37,120,852</u>	<u>40,925,521</u>	<u>39,488,659</u>
Requirements:			
Bonds	36,278,750	35,980,000	32,725,000
Coupons	3,728,120	3,459,156	2,455,494
Judgments	9,942	30,782	3,271
Total requirements	<u>40,016,812</u>	<u>39,469,938</u>	<u>35,183,765</u>
Excess of revenue collected over (under) expenditures	(2,895,960)	1,455,583	4,304,894
Cash fund balance, beginning of year	<u>39,762,836</u>	<u>39,762,836</u>	<u>35,457,942</u>
Cash fund balance, end of year	<u>\$ 36,866,876</u>	<u>41,218,419</u>	<u>39,762,836</u>

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

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

A. Reporting Entity – cont'd

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

B. Measurement Focus

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

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

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

Governmental Fund Types

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus - cont'd

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

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

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

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

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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 2023-24 fiscal year.

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

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

Account Groups

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus – cont'd

Memorandum Only - Total Column

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

C. Basis of Accounting and Presentation

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

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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 2023-24 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.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024 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.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

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

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

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

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

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

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

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

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

F. Revenue and Expenditures

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

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

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

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

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

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

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

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

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

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

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. There were no interfund transfers made during the 2023-24 fiscal year.

2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District's cash deposits and investments at June 30, 2024, were \$139,918,473, at financial institutions and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name.

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

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024.

4. GENERAL LONG-TERM DEBT

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

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2024

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, 2024:

	<u>Bonds Payable</u>
Balance, July 1, 2023	\$ 140,870,000
Additions	33,740,000
Retirements	<u>(35,980,000)</u>
Balance, June 30, 2024	<u>\$ 138,630,000</u>

A brief description of the outstanding long-term debt at June 30, 2024 is set forth below:

	<u>Amount Outstanding</u>
<u>General Obligation Bonds:</u>	
Combined Purpose Bonds, Series 2023, original issue \$54,990,000, interest rates of 3.00% to 4.00%, due in initial installment of \$13,745,000, annual installments of \$13,745,000, final payment due 3-1-28	\$ 54,990,000
Combined Purpose Bonds, Series 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 Building Bonds, Series 2020, original issue \$20,120,000, interest rate of 1.5% to 2.0%, due in annual installments of \$5,030,000, final payment due 3-1-25	5,030,000
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	12,790,000

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2024

4. GENERAL LONG-TERM DEBT – cont'd

	<u>Amount Outstanding</u>
GO Building Bonds, Series 2020, original issue \$1,600,000, interest rate of 1.55% to 3.00% due in initial installment of \$400,000 annual installments of \$400,000, final payment due 3-1-25	\$ 400,000
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	750,000
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	700,000
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	24,020,000
GO Building Bonds, Series 2024, original issue \$8,040,000, interest rates of 1.125% to 2.00%, due in initial installment of \$2,010,000, annual installments of \$2,010,000, final payment due 8-1-26	<u>6,030,000</u>
 Total Long-Term Debt	 <u>\$ 138,630,000</u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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
2025	\$ 36,275,000	4,042,971	40,317,971
2026	39,280,000	3,296,246	42,576,246
2027	32,450,000	2,241,260	34,691,260
2028	22,190,000	1,163,560	23,353,560
2029	<u>8,435,000</u>	<u>272,800</u>	<u>8,707,800</u>
Total	<u>\$ 138,630,000</u>	<u>11,016,837</u>	<u>149,646,837</u>

Interest paid on general long-term debt during the 2023-24 fiscal year totaled \$3,459,156.

5. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

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

Basis of Accounting

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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 2023-24 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 2024, 2023 and 2022 are \$23,685,358, \$21,622,457 and \$20,618,537, respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2024. 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.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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 2023-24 fiscal year. The new Uniform Guidance established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2024

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, 2025, 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, 2024, was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deletions</u>	<u>Ending Balances</u>
<i>Capital Assets:</i>					
Land	\$ 19,101,929				19,101,929
Construction in progress	51,049,110	37,098,022	(51,049,110)		37,098,022
Building & improvements	557,895,370		51,049,110		608,944,480
Equipment & vehicles	41,763,847	2,596,594		88,497	44,271,944
Total Capital Assets	<u>\$ 669,810,256</u>	<u>39,694,616</u>	<u>0</u>	<u>88,497</u>	<u>709,416,375</u>
Accumulated depreciation	(298,227,259)	(16,260,167)		0	(314,487,426)
Net Capital Assets	<u>\$ 371,582,997</u>	<u>23,434,449</u>	<u>0</u>	<u>88,497</u>	<u>394,928,949</u>

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

9. LEASE REVENUE BONDS

In October 2015, patrons of the District voted and approved \$209,000,000 in bonds. In March 2016, the Cleveland County Educational Facilities Authority issued \$103,045,000 of Educational Facilities Lease Revenue Bonds Series 2016. The purpose of the bond issue is to provide funds for the purpose of improving or acquiring school sites, constructing storm shelters, repairing, remodeling, and equipping school buildings, acquiring school furniture, fixtures and equipment. The Authority intends and expects to own the projects at all times during the term of the bonds. During such term, the Authority intends and expects to lease the projects to the District for exclusive use. The bonds are to be retired by annual acquisition payments beginning June 1, 2017, and ending June 1, 2024. The District will also make semi-annual rental payments to the authority of \$1,500. Moore Public Schools will gain ownership to the capital improvements incrementally as each bond payment is made. Acquisition payments are as follows:

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

9. LEASE REVENUE BONDS – cont'd

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, 2024, and ending June 1, 2031. The District will also make semi-annual rental payments to the authority of \$1,500. Moore Public Schools will gain ownership to the capital improvements incrementally as each bond payment is made. Acquisition payments are as follows:

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

SUPPLEMENTARY INFORMATION

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2024

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
<u>ASSETS</u>			
Cash & cash equivalents	\$ 13,626,962	8,631,111	22,258,073
Inventory	<u>228,390</u>	<u>228,390</u>	
Total Assets	<u>\$ 13,626,962</u>	<u>8,859,501</u>	<u>22,486,463</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 555,663	25,234	580,897
Fund Equity:			
Cash fund balances	13,071,299	8,605,877	21,677,176
Reserve for inventories	<u>228,390</u>	<u>228,390</u>	
Total Fund Balance	<u>13,071,299</u>	<u>8,834,267</u>	<u>21,905,566</u>
Total Liabilities and Fund Balance	<u>\$ 13,626,962</u>	<u>8,859,501</u>	<u>22,486,463</u>

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, 2024

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	\$ 8,243,448	3,307,668	11,551,116
State sources	4,642,291	103,723	4,746,014
Federal sources	92,242	7,934,544	8,026,786
Interest earnings	476,065	435,115	911,180
Total revenues collected	<u>13,454,046</u>	<u>11,781,050</u>	<u>25,235,096</u>
Expenditures:			
Instruction	2,207		2,207
Support services	7,490,327		7,490,327
Operation of noninstructional services		5,844,322	5,844,322
Facilities acquisition construction services	1,919,824		1,919,824
Other outlays:			
Reimbursement		5,919,786	5,919,786
Total expenditures	<u>9,412,358</u>	<u>11,764,108</u>	<u>21,176,466</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	4,041,688	16,942	4,058,630
Adjustments to prior year encumbrances	<u>0</u>	<u>365</u>	<u>365</u>
Excess of revenues collected over (under) expenditures	4,041,688	17,307	4,058,995
Cash fund balances, beginning of year	9,029,611	8,820,519	17,850,130
Change in reserve of inventories	<u>0</u>	<u>(3,559)</u>	<u>(3,559)</u>
Cash fund balances, end of year	<u>\$ 13,071,299</u>	<u>8,834,267</u>	<u>21,905,566</u>

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, 2024

	BUILDING FUND		CHILD NUTRITION FUND	
	Original/Final Budget	Actual	Original/Final Budget	Actual
Revenues Collected:				
Local sources	\$ 7,764,881	8,243,448	\$ 3,597,500	3,307,668
State sources	4,700,000	4,642,291	109,000	103,723
Federal sources		92,242	7,512,500	7,934,544
Interest earnings	175,000	476,065	200,000	435,115
Total revenues collected	<u>12,639,881</u>	<u>13,454,046</u>	<u>11,419,000</u>	<u>11,781,050</u>
Expenditures:				
Instruction		2,207		
Support services	8,309,044	7,490,327		
Operation of noninstructional services			6,564,331	5,844,322
Facilities acquisition & construction services	8,139,691	1,919,824		
Other outlays:				
Reimbursement			7,200,000	5,919,786
Other Uses	5,220,757	6,243,491		
Total expenditures	<u>21,669,492</u>	<u>9,412,358</u>	<u>20,007,822</u>	<u>11,764,108</u>
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(9,029,611)	4,041,688	(8,588,822)	16,942
Adjustment to prior year encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>365</u>
Excess of revenues collected over (under) expenditures	(9,029,611)	4,041,688	(8,588,822)	17,307
Cash fund balances, beginning of year	9,029,611	9,029,611	8,820,519	8,820,519
Change in reserve of inventories	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,559)</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>13,071,299</u>	<u>231,697</u>	<u>8,834,267</u>

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY -
 ALL CAPITAL PROJECT FUNDS - REGULATORY BASIS
 JUNE 30, 2024

	#31 BUILDING BOND FUND	#32 BUILDING BOND FUND	#33 BUILDING BOND FUND	#34 BUILDING BOND FUND	#35 BUILDING BOND FUND	#39 BUILDING BOND FUND	TOTAL
<u>ASSETS</u>							
Cash & cash equivalents	\$ 277,871	2,643,657	36,542	24,843,313	28,071	6,163,955	33,993,409
Total assets	<u>\$ 277,871</u>	<u>2,643,657</u>	<u>36,542</u>	<u>24,843,313</u>	<u>28,071</u>	<u>6,163,955</u>	<u>33,993,409</u>
<u>LIABILITIES AND FUND EQUITY</u>							
Liabilities:							
Warrants/checks payable	\$ 48,723	93,276	0	657,214	7,846	264,795	1,071,854
Fund Equity:							
Cash fund balances	229,148	2,550,381	36,542	24,186,099	20,225	5,899,160	32,921,555
Total Liabilities and Fund Equity	<u>\$ 277,871</u>	<u>2,643,657</u>	<u>36,542</u>	<u>24,843,313</u>	<u>28,071</u>	<u>6,163,955</u>	<u>33,993,409</u>

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, 2024

	#31 BOND FUND	#32 BOND FUND	#33 BOND FUND	#34 BOND FUND	#35 BOND FUND	#39 BOND FUND	TOTAL
Revenues Collected:							
Local sources	\$ 0	243,276	0	783,154	0	575,124	1,601,554
Expenditures:							
Instruction	248,055	1,339,209		244,161	132,360	1,927,070	3,890,855
Support services	505,733	1,814,869	1,100	1,007,894	236,036	4,067,525	7,633,157
Noninstructional services	1,146	94,763				10,000	105,909
Facilities acquisition & construction services	137,504	1,587,164	577,327	9,085,000		3,636,023	15,023,018
Total expenditures	892,438	4,836,005	578,427	10,337,055	368,396	9,640,618	26,652,939
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(892,438)	(4,592,729)	(578,427)	(9,553,901)	(368,396)	(9,065,494)	(25,051,385)
Other financing sources and uses							
Bond proceeds				33,740,000			33,740,000
Totals	0	0	0	33,740,000	0	0	33,740,000
Excess of revenues collected and other financing sources over (under) expenditures	(892,438)	(4,592,729)	(578,427)	24,186,099	(368,396)	(9,065,494)	8,688,615
Cash fund balances, beginning of year	1,121,586	7,143,110	614,969	0	388,621	14,964,654	24,232,940
Cash fund balances, end of year	\$ 229,148	2,550,381	36,542	24,186,099	20,225	5,899,160	32,921,555

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, 2024

	<u>ASSETS</u>	Balance	Additions	Deductions	Balance
		7-1-2023			6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

809	009	NIGHT SCHOOL/H.S. COMPLET	\$ 5,445	-	2,609	2,836
836	009	SUMMER SCH INTERNET BASED PROG	37,611	56,100	43,911	49,800
922	009	INTERNET BASED PROG.	27,221	660	-	27,881
941	009	NIGHTSCHOOL COKE ACCOUNT	3,550	5,608	4,443	4,715
997	009	NIGHT SCHOOL TEACHER COKE	1,112	309	1,102	318
821	051	SOCIAL WORK	6,490	7,087	4,477	9,100
824	051	ATHLETICS	394,051	611,134	611,386	393,798
825	051	ATHLETIC FUND RAISER	276,880	202,242	226,665	252,457
826	051	LETTER "M"	50,104	128,472	108,326	70,251
829	051	GIFTED	7,694	5,086	3,571	9,208
832	051	SUMMER RECREATION PROG.	79,774	160,254	147,645	92,383
837	051	CLASS OF 2026	(3,409)	15,463	3,280	8,774
837	051	CLASS OF 2026	1,847	-	-	1,847
837	051	CLASS OF 2026	5,239	-	-	5,239
838	051	MPS SPECIAL OLYMPICS	266	7,915	6,254	1,926
840	051	MENTAL HEALTH TEAM	2,961	6,696	6,168	3,489
876	051	SUMMER ALGEBRA CAMP	361	-	361	-
887	051	ELEMENTARY SUMMER SCHOOL	200	-	-	200
890	051	SCIENCE ENRICHMENT	768	-	179	589
910	051	ASC NURSING SERVICES	6,770	2,370	1,524	7,615
976	051	SECONDARY SUMMER SCHOOL	200	-	-	200
977	051	SUMMER BAND	3,550	8,850	4,988	7,412
978	051	SUMMER DRIVERS EDUCATION	200	-	-	200
984	051	JR HIGH SUMMER SCHOOL	200	-	-	200
998	051	FINE ARTS	120	133	6	248
975	009	VISTA STUDENT ID	7,170	411	647	6,934
801	051	ELEMENTARY EDUCATION	66,705	47,879	54,587	59,998
803	051	MPS ELEM HONOR CHOIR	1,711	2,055	1,491	2,275
805	051	SCHOOL ACTIVITY OPERATIONS	210,836	165,581	102,996	273,421
807	051	MISCELLANEOUS	34,754	99,852	96,682	37,923
813	051	TEXTBOOKS	212	231	-	443
814	051	ASC SECURITY	37	290	-	327
816	051	MAINTENANCE COKE ACCOUNT	63	-	-	63
817	051	TRANSPORTATION COKE ACCT	789	1,437	471	1,755
827	051	UNALLOCATED INTEREST	100,693	235,846	-	336,539
828	051	MOORE APPLAUSE	440	-	-	440
830	051	SCIENCE FAIR	6,194	6,166	5,869	6,491
831	051	PROFESSIONAL DEVELOPMENT	261	-	-	261
834	051	CAREER TECHNOLOGY & GUIDANCE	483	7,983	180	8,286
864	051	PLAZA TOWERS TORNADO FUND	12	-	-	12
865	051	BRIARWOOD TORNADO FUND	279	-	-	279
866	051	RELIEF FUND	2,351	-	-	2,351
867	051	MOORE LOVE	6,840	345,484	333,334	18,991
878	051	MEDIA TORNADO FUND	972	-	-	972

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, 2024

	<u>ASSETS</u>	Balance			Balance
		7-1-2023	Additions	Deductions	6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

916	051	INDIAN EDUCATION	7,471	1,569	917	8,123
919	051	SUMMER READ MOORE BOOK BUS	10,593	15,300	8,414	17,479
815	090	TECHNOLOGY COKE ACCT	1	-	-	1
818	090	CENTER FOR TECHNOLOGY	329,907	76,553	16,732	389,729
808	097	CHILD NUTRITION COKE ACCOUNT	0	-	-	0
839	103	CENTRAL ELEMENTARY	28,601	49,842	48,282	30,160
843	103	CENTRAL ELEM. COKE ACCOUNT	516	1,798	1,899	415
859	103	CENTRAL ELEM. BEFORE/ AFTER SCHOOL	37,460	25,739	35,027	28,172
839	107	FAIRVIEW	18,730	67,079	75,246	10,563
843	107	FAIRVIEW COKE ACCOUNT	229	2,416	2,071	574
859	107	FAIRVIEW AFTER SCHOOL PROG.	27,795	24,383	43,472	8,706
839	108	KELLEY	16,424	51,697	39,227	28,895
843	108	KELLEY COKE ACCOUNT	1,458	1,623	2,687	394
859	108	KELLEY DAY CARE	38,932	55,891	49,550	45,274
839	109	NORTHMOOR	17,439	76,486	55,563	38,362
843	109	NORTHMOOR COKE ACCOUNT	3,782	2,011	970	4,823
859	109	NORTHMOOR BEFORE/AFTER CARE	11,155	7,022	6,436	11,742
839	110	SOUTHGATE	9,901	49,282	50,350	8,833
843	110	SOUTHGATE COKE ACCOUNT	1,345	2,898	3,586	658
859	110	SOUTHGATE BEFORE/AFTER CARE	1,722	-	1,500	222
839	112	PLAZA TOWERS	23,605	35,354	49,307	9,652
843	112	PLAZA TOWERS COKE ACCOUNT	1,817	1,634	1,282	2,169
859	112	PLAZA TOWERS BEFORE/AFTER SCHOOL	79,968	39,865	31,611	88,222
839	113	SKY RANCH	61,588	91,870	119,127	34,331
843	113	SKY RANCH COKE ACCOUNT	1,550	2,099	3,272	377
859	113	SKY RANCH BEFORE/AFTER SCH PROG	76,554	53,934	76,230	54,258
839	117	KINGSGATE	31,292	31,573	40,563	22,303
843	117	KINGSGATE COKE ACCOUNT	739	1,500	848	1,391
859	117	KINGSGATE BEFORE/AFTER	2,229	22,236	15,927	8,537
839	120	HOUCHIN	34,211	27,790	38,062	23,939
843	120	HOUCHIN COKE ACCOUNT	2,708	1,861	1,300	3,269
859	120	HOUCHIN BEFORE/AFTER SCHOOL PROG	11	-	-	11
839	125	WINDING CREEK	23,321	92,776	106,768	9,329
843	125	WINDING CREEK COKE ACCOUNT	218	2,650	2,113	755
859	125	WINDING CREEK BEFORE/AFTER SCH PROG	36,889	68,852	75,754	29,987
839	130	SANTA FE	11,567	60,283	56,273	15,577
843	130	SANTA FE COKE ACCOUNT	968	1,859	2,467	360
859	130	SANTA FE BEFORE/AFTER CARE	6,334	38,738	34,064	11,008
839	135	APPLE CREEK	72,541	43,675	64,489	51,727
843	135	APPLE CREEK COKE ACCOUNT	640	3,093	2,771	962
859	135	APPLE CREEK CAMP COUGAR	41,940	35,698	20,950	56,687
839	140	RED OAK	25,284	85,223	76,965	33,541
843	140	RED OAK COKE ACCOUNT	2,760	-	105	2,655
859	140	RED OAK BEFORE/AFTER SCHOOL PROG.	115,298	63,151	78,327	100,122

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, 2024

	<u>ASSETS</u>	Balance			Balance
		7-1-2023	Additions	Deductions	6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

839	145	BRIARWOOD	19,167	97,744	70,730	46,181
843	145	BRIARWOOD COKE ACCOUNT	3,034	2,772	2,959	2,847
859	145	BRIARWOOD BEFORE/AFTER SCHOOL PROG	33,878	34,465	51,444	16,899
839	155	FISHER	48,307	70,117	48,687	69,737
843	155	FISHER COKE ACCOUNT	2,662	1,558	1,513	2,708
859	155	FISHER BEFORE/AFTER SCHOOL PROG.	43,859	76,276	67,774	52,361
839	160	SOONER	33,819	90,677	85,074	39,422
843	160	SOONER COKE ACCOUNT	2,710	-	60	2,650
859	160	SOONER BEFORE/AFTER SCHOOL PROG	82,571	49,203	78,334	53,440
839	165	EARLYWINE	33,802	32,104	35,784	30,122
843	165	EARLYWINE COKE ACCOUNT	1,254	1,700	1,146	1,808
859	165	EARLYWINE BEFORE/AFTER SCHOOL PROG	32,314	40,459	36,339	36,434
839	170	BROADMOORE	184,378	121,421	62,902	242,897
843	170	BROADMOORE COKE ACCOUNT	119	2,060	2,146	33
859	170	BROADMOORE BEFORE/AFTER SCH PROG	82,918	112,700	133,365	62,254
839	175	EASTLAKE	27,069	53,227	56,359	23,937
843	175	EASTLAKE COKE ACCOUNT	319	1,750	1,444	625
859	175	EASTLAKE BEFORE/AFTER CARE	1,615	51,708	48,779	4,545
839	180	BRYANT ELEMENTARY	33,658	85,023	77,922	40,759
843	180	BRYANT ELEMENTARY COKE ACCOUNT	510	2,585	1,309	1,785
859	180	BRYANT BEFORE/AFTER CARE PROG.	24,920	80,802	65,961	39,761
839	181	WAYLAND BONDS ELEMENTARY	72,378	148,220	141,052	79,545
843	181	WAYLAND BONDS ELEM COKE ACCOUNT	1,886	1,661	2,631	915
859	181	WAYLAND BONDS AFTER SCHOOL PROG	87,950	92,680	121,020	59,611
839	185	OAKRIDGE	96,679	161,594	168,679	89,594
843	185	OAKRIDGE COKE ACCOUNT	2,509	2,079	2,430	2,158
859	185	OAKRIDGE BEFORE/AFTER SCHOOL PROG	35,322	144,648	122,825	57,146
839	190	HERITAGE TRAILS	110,265	177,799	148,541	139,524
843	190	HERITAGE TRAILS COKE ACCOUNT	992	1,848	1,693	1,147
859	190	HERITAGE TRAILS BEFORE/AFTER PROG	84,297	126,385	140,729	69,953
839	195	SOUTH LAKE ACCOUNT	77,839	210,119	157,369	130,589
843	195	SOUTHLAKE COKE ACCOUNT	53	2,288	2,193	147
859	195	SOUTHLAKE DAYCARE ACCOUNT	143,153	127,775	184,747	86,182
839	196	TIMBER CREEK ACTIVITY	29,355	151,619	132,852	48,122
843	196	TIMBER CREEK COKE	3,096	1,750	171	4,675
859	196	TIMBER CREEK BEFORE/AFTERCARE	156,007	98,718	142,406	112,319
841	610	BRINK ARCHERY	9,023	1,150	717	9,456
846	610	BRINK ACADEMIC CLUB	1,539	3,233	2,365	2,407
851	610	BRINK ART CLUB FEES	1,715	-	906	809
853	610	BRINK BAND	3,778	9,271	8,650	4,399
854	610	BRINK ART CLASS FEES	1,752	-	357	1,395
862	610	BRINK CHEERLEADERS	348	5,500	254	5,594
863	610	BRINK CHORUS	1,139	459	417	1,181
925	610	BRINK LIBRARY FUND	1,320	7,819	5,245	3,895

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, 2024

	<u>ASSETS</u>	Balance	Additions	Deductions	Balance
		7-1-2023			6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

934	610	BRINK MULTICULTURAL CLUB	228	(1)	-	226
937	610	BRINK NATL HONOR SOCIETY	1,620	3,415	4,161	875
949	610	BRINK POM SQUAD	803	4,950	209	5,544
957	610	BRINK COKE ACCOUNT	611	2,269	2,415	465
961	610	BRINK SCIENCE CLUB	5,887	6,006	7,832	4,061
970	610	BRINK SPECIAL OLYMPICS	1,110	-	-	1,110
973	610	BRINK STUDENT COUNCIL	8,474	25,176	28,168	5,482
974	610	BRINK STUDENT STORE	50,527	122,978	141,370	32,135
982	610	BRINK TECHNOLOGY STUDENT	418	1,377	59	1,736
988	610	BRINK ESPORTS	-	882	692	190
990	610	BRINK CREW	1,227	2,003	2,173	1,057
993	610	BRINK YEARBOOK	22,231	3,583	12,623	13,190
846	650	H.E. ACADEMIC CLUB	629	650	413	867
853	650	H.E. BAND	890	-	400	489
862	650	H.E. CHEERLEADERS	1,388	5,316	5,591	1,113
863	650	H.E. CHORUS	224	855	1,055	24
925	650	H.E. LIBRARY	3,473	5,301	3,115	5,659
937	650	H.E. NATL JR. HONOR SOCIET	560	11,591	8,236	3,916
938	650	NJHS STATE CONVENTION	-	16,667	11,832	4,835
949	650	H.E. POM SQUAD	4,374	4,125	7,841	658
957	650	H.E. COKE ACCOUNT	9,368	2,582	9,905	2,044
961	650	H.E. SCIENCE CLUB	4,510	50	1,620	2,941
965	650	H.E. SPECIAL EDUCATION	18	-	-	18
973	650	H.E. STUDENT COUNCIL	10,439	6,224	5,194	11,469
974	650	H.E. STUDENT STORE	34,393	97,376	119,129	12,640
982	650	H.E. TECHNOLOGY STUDENT	420	845	680	585
992	650	H.E. WRITING CLUB	1,865	180	314	1,731
993	650	H.E. YEARBOOK	16,612	4,688	4,253	17,047
847	655	H.W. ACADEMIC TEAM	177	415	280	311
851	655	H.W. ART CLUB	1,229	700	243	1,686
853	655	H.W. BAND	3,830	3,318	3,864	3,283
863	655	H.W. CHORUS	1,819	3,412	4,897	334
889	655	H.W. FACULTY ACCOUNT	1,759	1,390	2,390	759
925	655	H.W. LIBRARY	388	688	676	399
937	655	H.W. NATL HONOR SOCIETY	1,148	1,742	2,219	671
947	655	H.W. PEP CLUB	5,379	398	1,376	4,401
951	655	H.W. ROBOTICS	854	2,580	1,637	1,797
961	655	H.W. SCIENCE CLUB	374	-	312	62
965	655	H.W. SPECIAL EDUCATION	1,590	3,671	3,937	1,324
973	655	H.W. STUDENT COUNCIL	3,903	1,650	1,381	4,171
974	655	H.W. STUDENT STORE	45,743	47,573	46,061	47,255
982	655	H.W. TECHNOLOGY STUDENT	233	3,244	2,275	1,202
993	655	H.W. YEARBOOK	2,330	2,312	1,949	2,692
847	680	W.J.H. ACADEMIC TEAM	198	-	-	198

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, 2024

	<u>ASSETS</u>	Balance	Additions	Deductions	Balance
		7-1-2023			6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

851	680	W.J.H. ART CLUB	2,478	431	767	2,142
853	680	W.J.H. BAND	10,200	14,400	11,616	12,983
862	680	W.J.H. CHEERLEADERS	4,889	1,040	335	5,595
889	680	W.J.H. FACULTY FUND	690	1,722	2,000	412
907	680	W.J.H. GYM ACCOUNT	1,036	-	528	508
925	680	W.J.H. LIBRARY	2,870	814	1,890	1,794
937	680	W.J.H. NATIONAL HONOR SOC	2,051	2,046	3,838	259
938	680	NJHS STATE CONVENTION	-	931	745	186
939	680	W.J.H. NEWSPAPER	586	-	82	504
949	680	W.J.H. POM SQUAD	1,857	2,480	2,231	2,107
951	680	W.J.H. ROBOTICS CLUB	2,652	142	510	2,284
965	680	W.J.H. SPECIAL EDUCATION	1,984	11,149	9,846	3,287
973	680	W.J.H STUDENT COUNCIL	3,299	1,035	2,330	2,004
974	680	W.J.H. STUDENT STORE	78,899	23,772	67,499	35,173
982	680	W.J.H. TECHNOLOGY STUDENT	556	2,106	1,438	1,224
987	680	W.J.H. VOCAL	1,472	1,967	1,161	2,277
993	680	W.J.H. YEARBOOK	9	4,022	3,855	175
804	685	C.J.H. FACILITY USAGE	683	-	-	683
841	685	C.J.H. ARCHERY	2,479	520	1,996	1,003
847	685	C.J.H. ACADEMIC TEAM	8	1,676	1,217	467
851	685	C.J.H. ART CLUB	1,660	1,997	1,713	1,943
853	685	C.J.H. BAND	2,187	(4)	299	1,883
862	685	C.J.H. CHEERLEADERS	3,471	825	875	3,420
863	685	C.J.H. CHORUS	3,411	640	1,589	2,462
925	685	C.J.H. LIBRARY	4,130	8,071	6,735	5,466
937	685	C.J.H. NATL JR. HONOR SOC	628	2,122	2,567	183
939	685	C.J.H. NEWSPAPER	4	-	-	4
940	685	NATIVE AMERICAN STUDENT ASSOC.	437	-	-	437
949	685	C.J.H. POM SQUAD	4,193	3,715	4,045	3,863
957	685	C.J.H. COKE ACCOUNT	464	4,098	3,819	743
961	685	C.J.H. SCIENCE CLUB	24	-	-	24
965	685	C.J.H. SPECIAL EDUCATION	413	1,104	947	570
970	685	C.J.H. SPECIAL OLYMPICS	331	-	35	296
973	685	C.J.H. STUDENT COUNCIL	1,416	4,096	4,521	991
974	685	C.J.H. STUDENT STORE	99,167	31,447	39,643	90,972
982	685	C.J.H. TECHNOLOGY STUDENT	649	1,540	1,874	315
993	685	C.J.H. YEARBOOK	1,887	3,836	3,049	2,674
995	685	C.J.H. YOUTH & GOVERNMENT	228	60	20	267
846	690	SRJH ACADEMIC CLUB	1,520	325	561	1,284
851	690	SRJH ART CLUB	673	2,505	2,114	1,065
853	690	SRJH BAND	3,365	1,000	4,085	280
863	690	SRJH CHORUS	3,460	5,442	4,945	3,957
897	690	SRJH FCCLA	1,926	-	1,926	-
925	690	SRJH LIBRARY	4,876	2,908	3,063	4,720

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, 2024

	<u>ASSETS</u>	Balance			Balance
		7-1-2023	Additions	Deductions	6-30-2024
CASH		\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

937	690	SRJH NATIONAL JR. HONOR SOCIETY	968	1,936	1,857	1,047
949	690	SRJH POM SQUAD	854	2,475	2,876	453
951	690	SRJH ROBOTICS	45	5,464	2,663	2,845
957	690	SRJH FACULTY COKE	6	2,551	1,632	925
961	690	SRJH SCIENCE CLUB	1,351	351	-	1,702
965	690	SRJH SPECIAL EDUCATION	6,971	1,229	2,014	6,186
973	690	SRJH STUDENT COUNCIL	3,074	2,472	1,091	4,455
974	690	SRJH STUDENT STORE	53,133	93,726	108,494	38,366
982	690	SRJH TECHNOLOGY STUDENT	271	14,173	13,456	988
993	690	SRJH YEARBOOK	20,013	3,497	17,040	6,471
804	705	M.H.S. FACILITY USAGE	3,374	-	554	2,820
819	705	M.H.S. - MOORE LOVE	20	-	-	20
822	705	CLASS OF 2027	-	1,096	251	845
833	705	CLASS OF 2025	1,315	45,249	30,712	15,853
842	705	CLASS OF 2023	3,270	(1)	3,269	-
844	705	M.H.S ASTRONOMY CLUB	7	-	-	7
847	705	M.H.S. ACADEMIC TEAM	22	-	-	22
849	705	M.H.S. APOLLYRAS	123	-	-	123
850	705	CLASS OF 2024	14,295	19,343	29,776	3,861
851	705	M.H.S. ART CLUB	1,089	680	685	1,084
853	705	M.H.S. BAND	1	4,600	4,599	2
862	705	M.H.S. CHEERLEADERS	18,029	11,849	11,899	17,979
872	705	M.H.S. CLOSE-UP	126	150	210	66
873	705	M.H.S. FUSE	2,540	4,363	5,492	1,411
879	705	M.H.S. DECA	408	-	-	408
882	705	M.H.S. DRAMA	9,139	61,838	56,899	14,078
895	705	M.H.S. FBLA	1,776	3,602	3,729	1,649
896	705	M.H.S. FFA	42,092	91,752	80,256	53,587
897	705	M.H.S. FCCLA	544	3,084	2,593	1,036
898	705	M.H.S. FJA	332	-	-	332
900	705	M.H.S. FOREIGN LANGUAGE	48	-	-	48
901	705	M.H.S. FRENCH CLUB	939	-	-	939
904	705	M.H.S. ART APPRECIATION	726	1,277	1,874	130
912	705	M.H.S. HORTICULTURE CLUB	35,761	23,788	16,197	43,352
921	705	M.H.S. KEY CLUB	7,050	2,785	1,187	8,648
924	705	M.H.S. LATIN CLUB	1,483	112	315	1,280
925	705	M.H.S. LIBRARY	1,552	24	479	1,097
928	705	LEADERSHIP	6,993	3,313	6,919	3,387
936	705	M.H.S. MOCK TRIAL	68	-	-	68
937	705	M.H.S. NATL HONOR SOCIETY	2,324	3,606	4,240	1,691
943	705	SCIENCE DEPT.	3,375	1,160	117	4,418
949	705	M.H.S. POM PON SQUAD	1,260	7,980	8,503	737
951	705	M.H.S. ROBOTICS	290	702	581	411
952	705	M.H.S. PSAT/ACT	1,658	2,200	2,303	1,555

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, 2024

	<u>ASSETS</u>	Balance	Additions	Deductions	Balance
		7-1-2023			6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

954	705	M.H.S. SPED TRANSITION	7,638	30,495	22,061	16,072
959	705	M.H.S. SCHOLASTIC	13,028	14,882	13,337	14,573
961	705	M.H.S. SCIENCE CLUB	216	-	-	216
964	705	M.H.S. SPANISH CLUB	315	245	542	18
965	705	M.H.S. SPECIAL EDUCATION	35,201	-	2,043	33,158
966	705	M.H.S. SPECIAL PROJECTS	4,540	2,800	2,594	4,746
967	705	M.H.S. SPEECH	5,042	4,230	3,754	5,518
969	705	M.H.S. MOORE MANIACS	984	1,275	625	1,635
971	705	M.H.S. SOCIAL JUSTICE & EQUITY CLUB	80	760	404	436
973	705	M.H.S. STUDENT COUNCIL	1,588	10,538	8,547	3,579
974	705	M.H.S. STUDENT STORE	7,288	45,996	46,610	6,674
980	705	M.H.S. 3-D ART	2,379	1,905	3,237	1,047
983	705	M.H.S. TEACHER'S COURTESY	2,986	6,652	5,404	4,234
988	705	M.H.S. ESPORTS	134	2,532	1,441	1,225
993	705	M.H.S. YEARBOOK	45,058	10,502	13,748	41,811
995	705	M.H.S YOUTH AND GOVERNMENT	891	-	-	891
804	710	W.H.S. FACILITY USAGE	10,509	2,600	10,458	2,652
822	710	CLASS OF 2027	-	5,708	3,597	2,112
823	710	ASP (ANTI-SLAVERY PROJECT)	1,011	-	1,011	-
833	710	CLASS OF 2025	1,467	46,582	41,393	6,656
842	710	CLASS OF 2023	8,685	(4)	8,681	-
844	710	W.H.S ASTRONOMY CLUB	-	3,835	2,277	1,558
847	710	W.H.S. ACADEMIC TEAM	435	2,942	2,924	453
848	710	CLASS OF 2028	-	146	-	146
850	710	CLASS OF 2024	4,873	19,664	17,650	6,887
851	710	W.H.S. ART CLUB	9,329	3,204	3,629	8,904
852	710	W.H.S. ASIAN AMERICAN CLUB	4,571	14,117	11,655	7,033
853	710	W.H.S. BAND	1,364	-	-	1,364
855	710	W.H.S. BUSINESS DEPARTMENT	217	-	-	217
857	710	W.H.S. AVIATION (JAGGED WIRES)	-	1,224	1,166	59
858	710	W.H.S. BOOK CLUB	80	585	462	204
862	710	W.H.S. CHEERLEADERS	2,245	7,975	8,525	1,695
874	710	WHS - MOORE LOVE	991	785	1,728	48
882	710	W.H.S. DRAMA	615	-	456	159
883	710	W.H.S. ENGLISH DEPARTMENT	1,583	-	-	1,583
885	710	W.H.S. EBONY SOCIETY	1,687	845	1,593	938
895	710	W.H.S. FBLA	2,348	2,738	1,995	3,092
897	710	W.H.S. FCCLA	2,009	2,204	2,061	2,152
899	710	W.H.S. FORENSICS	231	2,570	1,690	1,111
902	710	FRENCH NATIONAL HONOR SOCIETY	65	1,405	1,123	347
904	710	W.H.S. ART APPRECIATION	1,761	3,620	3,695	1,686
909	710	W.H.S. HANDS CLUB	5,155	-	-	5,155
914	710	W.H.S. JCL	699	-	699	-
915	710	W.H.S. HISPANIC AMERICAN CLUB	3,417	305	2,126	1,596

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, 2024

	<u>ASSETS</u>	Balance	Additions	Deductions	Balance
		7-1-2023			6-30-2024
	CASH	\$ 5,633,723	7,689,704	7,441,185	5,882,242

LIABILITIES

921	710	W.H.S. KEY CLUB	911	1,675	1,765	821
923	710	W.H.S. FCA	782	-	630	152
927	710	W.H.S. LINK CREW	280	-	280	-
928	710	W.H.S. LEADERSHIP	-	506	290	216
929	710	W.H.S. MATH CLUB	685	100	107	678
931	710	W.H.S. MEDIA	746	805	698	853
933	710	W.H.S. MUSICAL PRODUCTIONS	7,886	4,960	9,749	3,097
934	710	W.H.S. MULTICULTURAL CLUB	8,828	11,211	10,152	9,887
937	710	W.H.S. NATIONAL HONOR SOCIETY	11,116	19,209	20,546	9,778
939	710	W.H.S. NEWSPAPER	2,549	4,147	4,000	2,696
940	710	W.H.S. NASA	1,312	-	-	1,312
942	710	W.H.S. YOUNG WOMEN IN LEADERSHIP	243	135	209	169
949	710	W.H.S. POM POM SQUAD	1,142	4,950	5,783	309
950	710	W.H.S. RED CROSS CLUB	693	-	693	-
952	710	W.H.S. PSAT/ACT	829	5,180	3,046	2,962
954	710	W.H.S. SPECIAL ED - MR/MH	12,699	17,643	27,639	2,702
959	710	W.H.S. SCHOLASTIC	10,803	27,234	23,929	14,108
960	710	W.H.S. STAFF ACCOUNT	613	596	1,073	136
961	710	W.H.S. SCIENCE CLUB	4,561	2,055	3,047	3,569
962	710	W.H.S. SHOW CHOIR	3,548	12,745	15,374	920
963	710	W.H.S. SOCIAL STUDIES DEPT	107	-	-	107
964	710	W.H.S. SPANISH CLUB	5,288	20	304	5,004
966	710	W.H.S. SPECIAL PROJECTS	20,679	7,282	14,500	13,461
970	710	W.H.S. SPECIAL OLYMPICS	2,017	817	290	2,544
972	710	W.H.S. STAND CLUB	1,749	3,253	3,927	1,075
973	710	W.H.S. STUDENT COUNCIL	1,503	4,090	4,447	1,146
974	710	W.H.S. STUDENT STORE	112,513	122,785	128,518	106,779
980	710	W.H.S. VISUAL ART	1,099	3,460	1,799	2,760
988	710	W.H.S. ESPORTS	642	364	342	663
989	710	W.H.S. TECH NOW	249	-	222	27
991	710	W.H.S. CREATIVE WRITING	-	76	40	36
993	710	W.H.S. YEARBOOK	73,251	19,224	24,195	68,280
995	710	W.H.S. YOUTH AND GOVERNMENT	1,229	-	-	1,229
804	715	SOUTHMOORE FACILITY USAGE	14,316	16,300	11,073	19,543
822	715	CLASS OF 2027	-	2,164	547	1,617
833	715	CLASS OF 2025	9,715	27,684	31,439	5,960
842	715	CLASS OF 2023	2,337	(3)	2,334	-
847	715	SOUTHMOORE ACADEMIC TEAM	288	745	861	173
848	715	CLASS OF 2028	-	500	-	500
850	715	CLASS OF 2024	11,987	15,739	25,867	1,859
851	715	SOUTHMOORE ART CLUB/3D	599	3,775	3,613	762
852	715	SOUTHMOORE AAPI	490	401	508	384
853	715	SOUTHMOORE BAND	1,199	-	-	1,199
860	715	BLACK STUDENT ASSOCIATION	371	578	351	598

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, 2024

<u>ASSETS</u>			Balance 7-1-2023	Additions	Deductions	Balance 6-30-2024
CASH			\$ 5,633,723	7,689,704	7,441,185	5,882,242
<u>LIABILITIES</u>						
862	715	SOUTHMOORE CHEERLEADERS	506	7,800	7,289	1,017
863	715	SOUTHMOORE CHORUS	43	-	-	43
868	715	SOUTHMOORE POM PON JV	614	1,375	1,409	580
879	715	SOUTHMOORE DECA	34,282	26,677	34,695	26,264
881	715	SHS - MOORE LOVE	592	-	352	239
882	715	SOUTHMOORE DRAMA	495	1,400	500	1,395
888	715	SOUTHMOORE STUNT	612	-	-	612
895	715	SOUTHMOORE BUSINESS PRO. OF AMERICA	1,707	7,868	6,035	3,540
897	715	SOUTHMOORE FCCLA	10,092	13,321	11,055	12,359
901	715	SOUTHMOORE FRENCH CLUB	507	-	-	507
904	715	SOUTHMOORE ART APPRECIATION	1,412	2,780	1,230	2,961
906	715	GAY STRAIGHT ALLIANCE	30	5	-	35
914	715	SOUTHMOORE JCL/JR. CLASSICAL LEAGUE	2	20	-	22
915	715	SOUTHMOORE HISPANIC CLUB	631	372	567	436
921	715	SOUTHMOORE KEY CLUB	1,785	8,380	6,940	3,226
926	715	SOUTHMOORE MODEL UN	1,824	110	354	1,580
927	715	SOUTHMOORE LINK CREW	1,555	451	740	1,266
931	715	SOUTHMOORE MEDIA	765	1,102	1,530	337
934	715	SOUTHMOORE MULTICULTURAL CLUB	679	-	-	679
937	715	SOUTHMOORE NATIONAL HONOR SOCIETY	8,242	14,578	17,536	5,284
940	715	NATIVE AMERICAN STUDENT ASSOC.	1,070	-	-	1,070
949	715	SOUTHMOORE POM PON SQUAD	1,285	5,225	4,853	1,657
952	715	SOUTHMOORE PSAT/ACT	5,501	2,020	1,703	5,817
954	715	SOUTHMOORE SPECIAL ED. MR/MH	2,625	6,084	2,487	6,222
959	715	SOUTHMOORE SCHOLASTIC	2,398	16,018	14,137	4,279
960	715	SOUTHMOORE STAFF ACCOUNT	1,679	1,527	1,110	2,096
961	715	SOUTHMOORE SCIENCE CLUB	999	-	-	999
965	715	SOUTHMOORE SPECIAL EDUCATION	7,724	-	833	6,892
966	715	SOUTHMOORE SPECIAL PROJECTS	15	-	-	15
967	715	SOUTHMOORE SPEECH	62	2,052	834	1,280
968	715	SOUTHMOORE YCAC	34	-	-	34
970	715	SOUTHMOORE SPECIAL ATHLETES	10,022	3,006	6,387	6,642
971	715	SOUTHMOORE SOCIAL JUSTICE AND EQUITY	59	3,665	3,338	385
973	715	SOUTHMOORE STUDENT COUNCIL	1,630	1,735	2,758	606
974	715	SOUTHMOORE STUDENT STORE	39,199	35,315	33,717	40,797
980	715	SOUTHMOORE VISUAL ART/2-D	986	5,998	6,686	298
988	715	SOUTHMOORE ESPORTS	1,582	-	1,419	163
989	715	SOUTHMOORE TECH NOW	460	243	172	531
993	715	SOUTHMOORE YEARBOOK	19,824	15,284	17,235	17,873
995	715	SOUTHMOORE YOUTH AND GOVERNMENT	1,665	2,578	2,378	1,865
TOTALS			\$ 5,633,723	7,689,704	7,441,185	5,882,242

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

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Control Project No.</u>	<u>Total Expenditures</u>
U.S. DEPARTMENT OF EDUCATION:			
Direct Programs:			
Indian Education	84.060	561	\$ 681,093
Impact Aid	84.041	591	437
Impact Aid, disabled	84.041	592	64,799
Total Impact Aid (84.041)			<u>65,236</u>
Passed Through State Department of Education:			
Title I, Basic	84.010	511	3,133,148
Title I, School Improvement	84.010	515	299
Title I, Neglected	84.010	518	25,897
Total Title I (84.010)			<u>3,159,344</u>
Title IX Homeless	84.196	596	12,567
Title II Part A	84.367	541	636,217
Title III Emergency Immigrant	84.365	571	7,833
Title III Part A Limited English Proficiency	84.364	572	108,371
Title IV Part A	84.424	552	207,402
IDEA-B Special Education Cluster:			
IDEA-B Flow Through	84.027	621	5,569,683
IDEA-B Professional Development	84.027	615	22,910
IDEA-B Professional Development	84.027	613	3,200
IDEA-B, Covid Assistance	84.027	618	16,475
ARP IDEA-B Flow Through	84.027X	628	118,277
IDEA-B Pre-school	84.173	641	201,412
Total IDEA-B Special Education Cluster			<u>5,931,957</u>
COVID-19 Education Stabilization Fund:			
ARP - ESSER III Student Teacher	84.425D	725	40,227
ARP - ESSER III Science of Reading	84.425D	726	9,012
ARP - Homeless II	84.425D	797	16,620
ARP - ESSER III	84.425U	795	8,897
ARP - ESSER III - Homeless	84.425U	796	13,523
High Dosage Literacy Tutoring	84.425U	717	8,576
ARP - ESSER III Counselor Corps	84.425D	722	262,632
Total COVID-19 - ESF			<u>359,487</u>
Passed Through State Department of Career and Technology Education:			
Carl Perkins	84.048	421	202,995
Carl Perkins - Supplement	84.048	426	39,479
Carl Perkins - High Schools That Work	84.048	424	53,330
Sub Total			<u>295,804</u>
U.S. DEPARTMENT OF AGRICULTURE -			
Passed Through State Department of Education:			
*Child Nutrition Program Cluster:			
School Breakfast Program	10.553	764	842,891
National School Lunch Program	10.555	763	7,796,031
Summer Food Program	10.559	766	40,936
Supply Chain Assistance	10.555	759	516,846
Non-monetary assistance - Commodities	10.555	N/A	1,628,507
Total Child Nutrition Program Cluster			<u>10,825,211</u>
Other Federal Assistance:			
Johnson O'Malley	15.130	563	49,235
OJT - Rehabilitation Services	84.126	456	51,153
Total Federal Assistance			<u>\$ 22,390,910</u>

* Major programs = 48.34%

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, 2024. 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
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass Through	Federal Assistance Listing Number	Project Number	Program or Award Amount	Beginning Balance 7/1/23	Revenue Collected	Total Expenditures	Ending Balance 6/30/24
<u>U.S. Department of Education</u>							
Direct Programs:							
Title VII Indian Education	84.060A	561	\$ 681,093		573,580	681,093	107,513
Title VII Indian Education - 2022-23	84.060A	799		112,731	112,731		
P.L. 874 Impact Aid	84.041	591	223,335		223,355	437	
P.L. 874 Impact Aid Special Education	84.041	592	69,502		69,502	64,799	
Sub Total			<u>973,930</u>	<u>112,731</u>	<u>979,168</u>	<u>746,329</u>	<u>107,513</u>
Passed Through State Department of Education:							
Title I	84.010	511	4,243,297		1,672,989	3,133,148	1,460,159
Title I 2022-23	84.010	799		408,962	408,962		
Title I School Improvement	84.010	515	299		299	299	
Title I School Improvement - 2022-23	84.010	799		5,900	5,900		
Title I Neglected	84.010	518	44,238		23,362	25,897	2,535
Title IX Homeless	84.196	596	38,000		11,542	12,567	1,025
Title IX Homeless 2022-23	84.196	799		529	529		
Special Education Program Cluster:							
IDEA-B Flow Through	84.027	621	6,035,690		4,172,584	5,569,683	1,397,099
IDEA-B Flow Through 2022-23	84.027	799		1,257,155	1,257,155		
IDEA-B Professional Development	84.027	615	28,505		20,006	22,910	2,904
IDEA-B Professional Development	84.027	613	3,200		3,200	3,200	
IDEA-B Professional Development - 2022-23	84.027	799		1,536	1,536		
IDEA-B COVID Assist	84.027	618	66,043		16,475	16,475	
IDEA-B ARP Flow Through	84.027	628	118,277		118,277	118,277	
IDEA-B ARP Flow Through - 2022-23	84.027	799		26,188	26,188		
IDEA-B Preschool	84.173	641	213,474		151,108	201,412	50,304
IDEA-B Preschool - 2022-23	84.173	799		47,532	47,532		
Total Special Education cluster			<u>6,465,189</u>	<u>1,332,411</u>	<u>5,814,061</u>	<u>5,931,957</u>	<u>1,450,307</u>
Title II Part A	84.367	541	806,556		551,640	636,217	84,577
Title II Part A - 2022-23	84.367	799		76,394	76,394		
Title III Emergency Immigration	84365A	571	13,154		7,833	7,833	
Title III Part A Limited English Proficiency	84.365	572	213,108		76,296	108,371	32,075
Title III Part A Limited English Proficiency - 2022-23	84.365	799		6,634	6,634		
Title IV Part A	84.424	552	362,693		164,508	207,402	42,894
Title IV Part A - 2022-23	84.424	799		47,012	47,012		
COVID-19 - Education Stabilization Fund (ESF)							
High Dosage Literacy Tutoring	84.425	717	21,420		0	8,576	8,576
ARP Esser - Counselors	84.425D	722	275,124		217,331	262,632	45,301
ARP Esser - Counselors - 2022-23	84.425D	799		46,837	46,837		
ARP Esser III - Student Teacher	84.425	725	43,725		43,725	40,227	
ARP Esser - Science of Reading	84.425	726	7,752		7,752	9,012	
ESSER III	84.425D	795	8,897		8,897	8,897	
ESSER III - 2022-23	84.425D	799		1,703,379	1,703,379		
ARP ESSER III - Homeless	84.425D	796	14,621		12,390	13,523	1,133
ARP ESSER III - Homeless - 2022-23	84.425D	799		1,014	1,014		
ARP ESSER III - Homeless II	84.425D	797	44,751		15,150	16,620	1,470
ARP ESSER III - Homeless II - 2022-23	84.425D	799		623	623		
Total COVID-19 - ESF			<u>417,550</u>	<u>1,751,853</u>	<u>2,057,098</u>	<u>359,487</u>	<u>56,480</u>
Sub Total			<u>12,566,084</u>	<u>3,629,166</u>	<u>10,925,059</u>	<u>10,423,178</u>	<u>3,129,027</u>
Passed Through State Department of Career and Technology Education							
Carl Perkins Grant	84.048	421	202,995		187,755	202,995	15,240
Carl Perkins Grant - 2022-23	84.048	799		21,569	21,569		
Carl Perkins - Supplement	84.048	426	45,000		38,344	39,479	1,135
Carl Perkins - Supplement 2022-23	84.048	799		968	968		
High Schools That Work	84.048	424	55,000		53,330	53,330	
High Schools That Work 2022-23	84.048	799		7,769	7,769		
Sub Total			<u>302,995</u>	<u>30,306</u>	<u>309,735</u>	<u>295,804</u>	<u>16,375</u>
U.S. Department of Agriculture:							
Passed Through State Department of Education							
Child Nutrition Program Cluster:							
School Breakfast Program	10.553	764		10,982	1,528,984	842,891	697,075
National School Lunch Program	10.555	763		5,995,160	5,749,816	7,796,031	3,948,945
Summer Food Program	10.559	766		295,014	78,589	40,936	332,667
Supply Chain Assistance	10.555	759		199,835	577,155	516,846	260,144
P-EBT	10.649	760		11,764			11,764
Emergency Operational Costs	10.555	762		246,058			246,058
Sub Total				<u>6,758,813</u>	<u>7,934,544</u>	<u>9,196,704</u>	<u>5,496,653</u>
Passed Through Department of Human Service							
Non-cash assistance - commodities -Note 3	10.555	N/A			<u>1,628,507</u>	<u>1,628,507</u>	
Total Child Nutrition cluster					<u>6,758,813</u>	<u>9,563,051</u>	<u>10,825,211</u>
Other Federal Assistance:							
Johnson O'Malley	15.130	563	173,067		76,716	49,235	
FEMA - 2022-23	97.036	799			92,242		
Rehabilitation	84.126	456	68,315		68,315	51,153	
Sub Total			<u>241,382</u>	<u>0</u>	<u>237,273</u>	<u>100,388</u>	<u>0</u>
Total Federal Assistance			<u>\$ 14,084,391</u>	<u>10,531,016</u>	<u>22,014,286</u>	<u>22,390,910</u>	<u>8,749,568</u>

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, 2024. 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.

Note 3 - Non-Monetary Assistance - Commodities received by the District in the amount of \$1,628,507, were of a non-monetary nature and therefore the total revenue does not agree with the financial statements

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
 STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
 FOR THE YEAR ENDED JUNE 30, 2024

BONDING COMPANY	POSITION COVERED	BOND NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
RLI Insurance Co.	Superintendent	LSM0600531	\$ 100,000	7/1/23-7/1/24
Ohio Casluty Insurance Co.	Treasurer	601083374	250,000	10/6/23-10/6/24
RLI Insurance Co.	Deputy Treasurer	LSM1179488	250,000	6/11/23-6/11/24
RLI Insurance Co.	Deputy Treasurer	LSM1693081	250,000	12/4/23-12/4/24
Ohio Casluty Insurance Co.	Board Clerk	2820964	10,000	7/1/23-7/1/24
	Child Nutrition	2820964	10,000	7/1/23-7/1/24
	Activity Fund	2820964	10,000	7/1/23-7/1/24
	Encumbrance clerk	2820964	10,000	7/1/23-7/1/24
	Minutes clerk	2820964	10,000	7/1/23-7/1/24

MOORE INDEPENDENT SCHOOL DISTRICT NO. 2, CLEVELAND COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2023 TO JUNE 30, 2024

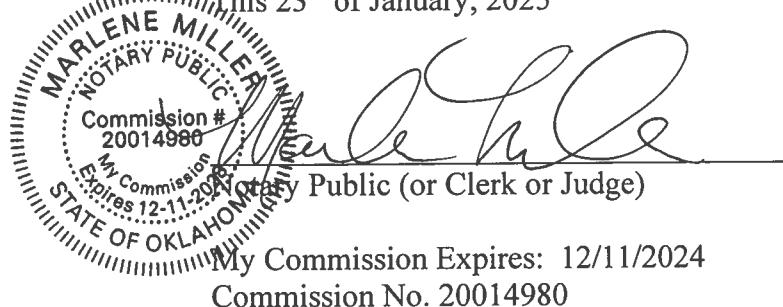
State of Oklahoma)
) ss
County of Tulsa)

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 2023-24.

**Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLP
Auditing Firm**

By John H. G.
Authorized Agent

Subscribed and sworn to before me
This 23rd of January, 2025





BLEDSOE, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLP

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

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

January 23, 2025

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

Dear Dr. Romines:

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

No Audit Exceptions

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

Sincerely,

Jeffrey D. Hewett

For

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLP

EXHIBIT B

**UNAUDITED MOORE PUBLIC SCHOOLS
FINANCIAL SERVICES DIVISION FINANCIAL REPORT
AS OF DECEMBER 31, 2025**



Finance Department
1500 SE 4th St • Moore, OK 73160-8232

January 12, 2026

TO THE MEMBERS OF THE BOARD OF EDUCATION:

Attached is the unaudited financial report for the various funds of Moore Public Schools for the month ending December 31, 2025. Accounting and internal financial reporting for these funds are done using the cash basis and budget laws of the state of Oklahoma. The purpose of this report is to keep you informed about the financial condition of the district.

If you have any questions regarding this report or would like to see additional information included, please let me know. I am available to discuss this report with you at your convenience.

Respectfully,

A handwritten signature in black ink, appearing to read 'B J Ryan'.

B J Ryan

Chief Financial Officer

Attachment

MOORE PUBLIC SCHOOLS
FINANCIAL SERVICES DIVISION
FINANCIAL REPORT

December 31, 2025

TABLE OF CONTENTS

	PAGE
<u>SUMMARY OF AVAILABLE APPROPRIATIONS BY FUND</u>	3
<u>GENERAL FUND</u>	
Analysis of Collections	4
Analysis of Budget and Expenditures by Project	5
Revenue Comparison	7
Cash Flow Analysis	8
<u>BUILDING FUND</u>	
Analysis of Collections	9
Analysis of Budget and Expenditures by Project	10
<u>CHILD NUTRITION FUND</u>	
Analysis of Collections	11
Analysis of Budget and Expenditures by Project	12
<u>BOND FUNDS</u>	
2021 Bond Fund Recap	13
2022 Bond Fund Recap	14
2022A Bond Fund Recap	15
2023 Bond Fund Recap	16
2024 Bond Fund Recap	17
2025 Bond Fund Recap	18
08 Lease Revenue Bond	19
<u>SCHOOL ACTIVITY</u>	20
<u>ATHLETIC DEPARTMENT</u>	26
<u>BOOSTER CLUB SANCTIONING STATUS</u>	29
<u>SCHEDULE OF INVESTMENTS/SWEEPS</u>	30
<u>SECURITIES PLEDGED BY DEPOSITORY INSTITUTIONS</u>	31
<u>MONTHLY BANK BALANCES</u>	32

Moore Public School District
Summary of Available Appropriations by Fund
For Fiscal Year 25-26
As of December 31, 2025

	General Fund (11)	Building Fund (21)	Child Nutrition Fund (22)
Estimated Operational Budget	244,307,620.10	18,260,000.00	16,000,000.00
Total Available To Spend	244,307,620.10	18,260,000.00	16,000,000.00
Less: Outstanding Encumbrances	106,303,474.01	5,228,137.38	10,498,685.69
Less: Total Expenditures Year to Date	95,205,098.21	5,355,635.61	5,308,852.13
Unencumbered Balance Per Budget	42,799,047.88	7,676,227.01	192,462.18
Unaudited Carryover Fund Balance FY25	28,220,822.37	11,784,602.94	7,016,838.87

	Bond Fund 2021 (31)	Bond Fund 2022A (32)	Bond Fund 2023 (39)
Estimated Operational Budget	52,195.91	340,292.01	688,415.25
Proceeds From Sale of Bond			
Accrued Interest			
Premium on Bonds Sold			
Good Faith Deposit	0.00	1,162.41	8,452.93
Interest Earned			
Total Available To Spend	52,195.91	341,454.42	696,868.18
Less: Outstanding Encumbrances	20,091.59	95,602.29	91,212.77
Less: Total Expenditures Year to Date	20,727.41	223,394.04	371,000.29
Unencumbered Balance Per Budget	11,376.91	22,458.09	234,655.12

	Bond Fund 2024 (34)	Bond Fund 2025 (36)	Lease Revenue Bond Fund 2022 (08)	Sinking Fund (41)
Estimated Operational Budget	9,229,270.67	30,069,283.88	39,501,062.35	44,270,117.50
Proceeds From Sale of Bond				
Accrued Interest				
Premium on Bonds Sold				
Transfer to/from Between Bond Funds				
Interest Earned	39,783.34	293,288.41	864,001.85	
Total Available To Spend	9,269,054.01	30,362,572.29	40,365,064.20	44,270,117.50
Less: Outstanding Encumbrances	2,219,210.67	7,157,237.66	11,137,213.10	0.00
Less: Total Expenditures Year to Date	6,549,644.35	7,012,900.51	3,784,857.25	3,664,405.00
Unencumbered Balance Per Budget	500,198.99	16,192,434.12	25,442,993.85	40,605,712.50

ANALYSIS OF COLLECTIONS -- GENERAL FUND
As of December 31, 2025

REVENUE SOURCE / CODE	2025-26 PROPOSED BUDGET	COLLECTIONS PRIOR MONTHS	COLLECTIONS CURRENT MONTH	TOTAL COLLECTED YTD	COLLECTIONS COMPARED TO BUDGET	% COLLECTED YTD
LOCAL						
1110 Ad Valorem Tax Levy (Current Year)	58,546,800.00	563,905.42	7,385,780.81	7,949,686.23	-50,597,113.77	13.58%
1120 Ad Valorem Tax Levy (Prior Years)	1,500,000.00	517,106.71	69,571.99	586,678.70	-913,321.30	39.11%
1130 Revenue in Lieu of Taxes	10,000.00	0.00	3,897.76	3,897.76	-6,102.24	38.98%
1190 Other Taxes	10,000.00	0.00	0.00	0.00	-10,000.00	0.00%
1200 Tuition & Fees	49,000.00	1,650.00	0.00	1,650.00	-47,350.00	3.37%
1300 Earnings on Investments	1,500,000.00	396,734.75	26,438.57	423,173.32	-1,076,826.68	28.21%
1400 Rental, Disposals, Commissions	100,000.00	0.00	0.00	0.00	-100,000.00	0.00%
1500 Reimbursements	250,000.00	19,200.86	174.85	19,375.71	-230,624.29	7.75%
1600 Other Local Revenue Sources	700,000.00	35,774.60	7,533.30	43,307.90	-656,692.10	6.19%
1800 Advertising and Program Sales	0.00	0.00	0.00	0.00	0.00	0.00%
SUB TOTAL - LOCAL	62,665,800.00	1,534,372.34	7,493,397.28	9,027,769.62	-53,638,030.38	14.41%
INTERMEDIATE						
2100 County 4 Mill Ad Valorem Tax	7,147,000.00	115,848.55	975,128.79	1,090,977.34	-6,056,022.66	15.26%
2200 County Apportionment (Mortg. Tax)	850,000.00	528,931.40	90,525.85	619,457.25	-230,542.75	72.88%
2300 Resale of Property Fund Distribution	0.00	840,690.80	0.00	840,690.80	840,690.80	0.00%
SUB TOTAL - INTERMEDIATE	7,997,000.00	1,485,470.75	1,065,654.64	2,551,125.39	-5,445,874.61	31.90%
SUB TOTAL	70,662,800.00	3,019,843.09	8,559,051.92	11,578,895.01	-59,083,904.99	16.39%
STATE						
3110 Gross Production Tax	70,000.00	25,607.80	1,728.11	27,335.91	-42,664.09	39.05%
3120 Motor Vehicle Collections	9,100,000.00	3,867,012.93	752,496.10	4,619,509.03	-4,480,490.97	50.76%
3130 Rural Electric Cooperative Tax	1,300,000.00	219,606.77	42,950.00	262,556.77	-1,037,443.23	20.20%
3140 State School Land Earnings	4,300,000.00	1,605,546.51	310,722.17	1,916,268.68	-2,383,731.32	44.56%
3150 Vehicle Tax Stamp	50,000.00	25,399.07	1,101.17	26,500.24	-23,499.76	53.00%
3190 Other Dedicated Revenue	70,000.00	58,093.56	0.00	58,093.56	-11,906.44	82.99%
3210 Foundation and Salary Incentive Aid	95,504,433.00	33,302,469.00	8,325,617.24	41,628,086.24	-53,876,346.76	43.59%
3250 Educational Flexible Benefit Allowance	18,400,000.00	6,766,973.92	1,691,743.49	8,458,717.41	-9,941,282.59	45.97%
3300 State Aid - Competitive Grants	100,000.00	0.00	0.00	0.00	-100,000.00	0.00%
3400 State - Categories	2,770,000.00	1,124,723.73	142,199.90	1,266,923.63	-1,503,076.37	45.74%
3600 Other State Sources of Revenue	280,000.00	0.00	75,000.00	75,000.00	-205,000.00	26.79%
3800 State Vocational Programs	625,000.00	114,000.00	159,000.00	273,000.00	-352,000.00	43.68%
SUB TOTAL - STATE	132,569,433.00	47,109,433.29	11,502,558.18	58,611,991.47	-73,957,441.53	44.21%
FEDERAL						
4100 Grants In Aid Direct from The Fed Govt	835,000.00	275,035.02	61,060.54	336,095.56	-498,904.44	40.25%
4200 Improving the Academic Achievement of the Disadvantaged	5,300,000.00	613,639.66	33,476.61	647,116.27	-4,652,883.73	12.21%
4300 Individuals with Disabilities	5,700,000.00	1,357,955.82	70,204.59	1,428,160.41	-4,271,839.59	25.06%
4400 Student Support and Academic Enrichment	300,000.00	46,062.76	0.00	46,062.76	-253,937.24	15.35%
4500 Grants In Aid from The Fed Govt through State Sources	125,000.00	157,661.00	0.00	157,661.00	32,661.00	126.13%
4600 Other Federal Sources	2,000,000.00	13,092.25	3,848.25	16,940.50	-1,983,059.50	0.85%
4800 Federal Vocational Education	500,000.00	98,666.94	196,692.21	295,359.15	-204,640.85	59.07%
SUB TOTAL - FEDERAL	14,760,000.00	2,562,113.45	365,282.20	2,927,395.65	-11,832,604.35	19.83%
NON-REVENUE RECEIPTS						
5150 Child Nutrition Reimbursement	7,500,000.00	1,610,658.10	525,118.76	2,135,776.86	-5,364,223.14	28.48%
5160 Activity Fund Reimbursement	950,000.00	573,310.38	92,355.78	665,666.16	-284,333.84	70.07%
5190 Miscellaneous Revenue Transferred	0.00	0.00	0.00	0.00	0.00	0.00%
6110 Cash Forward	0.00	0.00	0.00	0.00	0.00	0.00%
6130 Prior Year Lapsed Appropriations	0.00	0.00	0.00	0.00	0.00	0.00%
6140 Estopped Warrants By Statute	0.00	2,576.12	0.00	2,576.12	2,576.12	0.00%
6200 Interfund Transfer	-500,000.00	0.00	0.00	0.00	500,000.00	0.00%
SUB TOTAL - NON-REVENUE RECEIPTS	7,950,000.00	2,186,544.60	617,474.54	2,804,019.14	-5,145,980.86	0.00%
GRAND TOTAL REVENUE	225,942,233.00	54,877,934.43	21,044,366.84	75,922,301.27	-150,019,931.73	33.60%

Recap of Budget and Expenditures by Project						
General Fund						
As of December 31, 2025						
Project	Description	Approved Budget	Encumbered Amount	Monthly Expenses	YTD Expenses	Remaining Budget
001	Payroll	160,000,000.00	72,611,391.73	13,370,181.99	68,495,712.81	18,892,895.46
002	Chief Financial Officer	35,000.00	750.00	0.00	2,332.90	31,917.10
003	District Operations	16,700,000.00	8,138,135.15	1,034,100.40	4,140,600.83	4,421,264.02
004	Assistant Supt. Human Resources	85,000.00	13,669.66	1,068.84	21,236.93	50,093.41
005	Communication Services	155,000.00	12,376.19	485.22	13,376.06	129,247.75
006	Assistant Supt. Elementary Curriculum	70,000.00	12,775.23	13,093.03	24,349.52	32,875.25
007	Federal Contingency	503,199.44	0.00	0.00	0.00	503,199.44
008	Assistant Supt. Secondary Curriculum	147,000.00	123,069.56	0.00	1,966.16	21,964.28
009	Alternative Ed and STEP	1,315,000.00	424,820.46	75,444.20	382,125.31	508,054.23
010	ASC Legal Services	10,000.00	640.00	0.00	0.00	9,360.00
011	Clerk of the Board	45,000.00	18,325.00	0.00	11,473.66	15,201.34
012	Night School	200,000.00	0.00	21,079.35	95,609.09	104,390.91
014	Superintendent	10,000.00	2,564.97	678.18	6,093.02	1,342.01
015	Activity Payroll	325,000.00	1,200.00	17,365.85	163,812.23	159,987.77
016	Moore Virtual Academy	380,000.00	21,164.05	33,043.38	131,480.12	227,355.83
017	Special Olympics	10,000.00	0.00	0.00	0.00	10,000.00
018	Curriculum	675,955.00	71,881.80	8,939.74	260,210.32	343,862.88
019	Health and Physical Education	4,000.00	485.42	0.00	554.47	2,960.11
021	Safety and Security	3,231,000.00	2,131,168.21	229,333.56	895,305.24	204,526.55
022	Athletics	225,000.00	0.00	4,709.26	94,934.23	130,065.77
026	Guidance/Elementary	170,000.00	18,451.23	8,397.71	118,996.51	32,552.26
027	Elementary Language Arts	8,000.00	2,159.03	0.00	1,489.07	4,351.90
028	Homebound	15,000.00	0.00	0.00	42.03	14,957.97
029	Secondary Language Arts	8,000.00	775.66	1,161.63	4,902.12	2,322.22
031	Elementary Math / Science	12,000.00	2,314.42	1,134.70	3,701.65	5,983.93
032	Library/Media	15,000.00	1,068.06	0.00	11,534.08	2,397.86
033	Educational Technology	130,000.00	18,786.36	1,295.85	61,087.08	50,126.56
034	Asst Superintendent - Elem & Secondary	20,000.00	12,392.53	471.31	1,057.47	6,550.00
036	Secondary Science	8,000.00	1,593.44	822.04	1,418.42	4,988.14
037	Social Studies	8,000.00	718.36	537.80	3,621.20	3,660.44
038	Gifted (Salaries/Benefits)	4,800,000.00	1,980,369.99	355,797.87	1,771,737.56	1,047,892.45
039	Career Tech Programs	7,000.00	1,750.00	0.00	2,517.08	2,732.92
041	Secondary Math	8,000.00	917.08	82.04	2,661.74	4,421.18
042	Technology Services	225,000.00	111,452.14	1,282.05	37,769.11	75,778.75
044	Early Childhood	8,000.00	715.07	0.00	2,583.93	4,701.00
048	Special Services	55,000.00	38,449.40	3,445.36	12,681.77	3,868.83
051	Fine Arts	16,000.00	3,421.13	1,466.86	5,272.73	7,305.14
053	Foreign Language	6,000.00	710.25	55.82	2,472.66	2,817.09
054	Nurses	20,000.00	6,234.23	767.14	3,774.07	9,991.70
057	Gifted (Other)	205,000.00	10,573.63	19,494.46	160,750.63	33,675.74
058	Child Care Center	500,000.00	240,333.25	33,026.00	159,587.43	100,079.32
078	Executive Director of Operations	15,000.00	9,518.92	726.33	4,531.08	950.00
079	Maintenance	10,000.00	2,550.00	0.00	1,218.87	6,231.13
082	Transportation	1,700,000.00	955,752.47	79,593.48	612,622.16	131,625.37
091	General Liability Aggregate	200,000.00	18,936.00	0.00	17,562.17	163,501.83
092	Workers Compensation Contingency	2,000,000.00	99,596.56	138,274.92	571,132.66	1,329,270.78
096	Aviation Grant - MHS	4,175.00	0.00	950.00	2,990.57	1,184.43
097	Aviation Grant - SHS	4,175.00	0.00	950.00	1,500.00	2,675.00
098	Aviation Grant - WHS	4,800.00	300.00	3,397.74	4,497.74	2.26
102	Medical Expenses	100,000.00	0.00	0.00	0.00	100,000.00
104	School Budget Contingency	100,000.00	0.00	0.00	0.00	100,000.00
105	Unemployment Insurance Contingency	250,000.00	39,281.58	0.00	10,718.42	200,000.00
107	School Equipment	230,000.00	25,575.00	8,750.00	8,750.00	195,675.00
108	Dept. Contingency	300,000.00	0.00	0.00	0.00	300,000.00
109	Wayland Bonds Elementary	20,701.00	1,819.68	6.66	16,186.20	2,695.12
110	Apple Creek	18,390.00	8,827.87	899.89	5,927.91	3,634.22
111	Eastlake	14,599.00	3,884.66	3,233.99	8,144.85	2,569.49
112	Central Elementary	23,936.00	725.65	7,357.43	17,752.71	5,457.64
113	Fairview	28,127.00	1,136.00	1,523.78	12,592.87	14,398.13
114	Houchin	23,668.00	6,112.65	56.04	8,952.54	8,602.81
115	Kelley	12,673.00	6,698.82	1,577.73	3,900.92	2,073.26
116	Kingsgate	17,025.00	2,039.00	4,015.48	6,328.06	8,657.94
117	Bryant	24,392.00	3,818.15	1.48	6.81	20,567.04
118	Northmoor	13,319.00	3,764.00	234.20	3,460.15	6,094.85
119	Plaza Towers	17,155.00	2,526.55	214.21	5,309.96	9,318.49
120	Red Oak	18,329.00	0.00	537.80	5,015.16	13,313.84
121	Santa Fe	17,434.00	506.03	786.74	6,451.83	10,476.14
122	Sky Ranch	23,830.00	1,445.75	1,446.00	4,941.00	17,443.25

Recap of Budget and Expenditures by Project						
General Fund						
As of December 31, 2025						
Project	Description	Approved Budget	Encumbered Amount	Monthly Expenses	YTD Expenses	Remaining Budget
123	Southgate/Rippetoe	23,191.00	3,033.82	943.28	7,248.25	12,908.93
124	Winding Creek	20,235.00	1,497.00	0.00	11,337.84	7,400.16
125	Briarwood	20,241.00	1,367.66	564.78	3,468.24	15,405.10
126	Fisher	12,795.00	1,866.11	368.60	9,671.60	1,257.29
127	Sooner	18,476.00	3,748.18	1,700.49	10,697.36	4,030.46
128	Broadmoore	23,289.00	986.28	3.80	7,083.27	15,219.45
129	Earlywine	17,121.00	4,003.94	2,026.62	4,724.88	8,392.18
130	Brink Junior High	37,136.00	890.40	1,552.26	20,327.94	15,917.66
131	Highland East Junior High	40,771.00	12,924.96	619.25	10,943.29	16,902.75
132	Highland West Junior High	29,825.00	4,984.76	6,095.71	15,884.93	8,955.31
134	Timber Creek	19,105.00	5,243.06	2,211.79	6,096.59	7,765.35
140	Central Junior High	33,175.00	2,355.28	2,901.93	11,063.76	19,755.96
141	West Junior High	36,341.00	3,663.44	1,141.45	11,733.34	20,944.22
142	Oakridge	19,969.00	0.00	1.63	8.24	19,960.76
143	Heritage Trails	18,989.00	0.00	2,955.90	17,314.37	1,674.63
144	South Lake	22,605.00	5,963.88	2,741.57	4,765.26	11,875.86
148	Southridge	30,183.00	12,834.91	605.75	13,044.12	4,303.97
150	Moore High School	178,987.00	37,081.78	13,376.73	45,743.15	96,162.07
152	Westmoore High School	173,549.00	35,740.17	10,468.50	58,657.82	79,151.01
154	Southmoore High School	137,197.00	56,834.51	8,759.32	61,039.41	19,323.08
193	Opioid Abatement Grant	150,000.00	65,714.46	11,588.26	57,967.81	26,317.73
199	Child Nutrition Local Funds	7,500,000.00	2,618,613.56	461,815.16	2,324,423.06	2,556,963.38
305	Inspired 2 Teach Scholarship	60,000.00	0.00	8,589.68	64,480.12	-4,480.12
311	Oklahoma Paid Student Teacher Stipends	17,490.00	0.00	0.00	12,210.24	5,279.76
312	National Certified Teacher Stipend	300,000.00	0.00	0.00	0.00	300,000.00
331	Flex Benefit Allow Cert (ILO)	300,000.00	169,314.13	23,351.98	122,502.00	8,183.87
332	Flex Benefit Allow Support (ILO)	1,100,000.00	743,572.48	97,844.42	438,741.26	-82,313.74
333	Textbooks	4,504,331.26	0.00	0.00	0.00	4,504,331.26
334	Educational Flex Benefit Certified	11,225,000.00	6,921,917.99	970,224.40	4,761,760.82	-458,678.81
335	Flexible Benefit Support	5,900,000.00	3,642,022.58	514,257.90	2,478,765.88	-220,788.46
352	Teacher Induction & Mentor Program	2,000.00	0.00	0.00	0.00	2,000.00
361	ACE Technology	408,540.76	0.00	0.00	239,600.00	168,940.76
367	Reading Sufficiency Grant	524,061.27	500.00	34,121.70	82,615.32	440,945.95
376	School Resource Officer Program	93,041.47	0.00	0.00	93,041.47	0.00
377	Paid Maternity Leave	151,326.64	0.00	0.00	0.00	151,326.64
388	Alternative Education	140,306.70	0.00	0.00	0.00	140,306.70
389	Public School Classroom Support Grant	4,919.14	0.00	0.00	0.00	4,919.14
411	Voc. Comp. Secondary Program	115,160.00	57,909.13	7,959.98	40,357.55	16,893.32
412	Incentive Assistance	492,133.97	74,123.26	36,137.35	237,964.55	180,046.16
421	Carl Perkins Vocational Program	232,829.00	104,654.94	19,800.72	103,521.13	24,652.93
424	Carl Perkins - Supplemental	324,000.00	39,459.96	64,000.13	254,341.39	30,198.65
426	Carl Perkins - High Schools That Works	60,000.00	3,804.00	4,541.21	18,143.77	38,052.23
456	Job Training - Rehab Services	60,000.00	31,690.81	5,736.92	23,149.43	5,159.76
469	Oklahoma Ed. Lottery Fund	100,000.00	59,906.79	0.00	29,837.97	10,255.24
511	Title I A Helping Disadvantaged Children	5,106,045.88	1,055,046.67	255,932.93	1,507,950.77	2,543,048.44
515	Title I A Part A School Improvement	50,000.00	6,885.00	229.25	29,388.14	13,726.86
518	Title I Part A Neglected	48,167.71	0.00	2,051.12	11,874.20	36,293.51
541	Title II A Improving Teacher and Principal	902,396.32	249,670.51	47,603.31	301,469.31	351,256.50
552	Title IV Part A Student Academic Grant	445,961.17	66,706.34	20,538.90	96,230.25	283,024.58
561	Indian Education, Title IX PL 100-297C	685,700.00	326,179.12	59,885.98	285,024.92	74,495.96
563	Johnson O' Malley	317,895.38	15,733.32	11,671.83	25,201.92	276,960.14
565	Johnson O' Malley (Muscogee Creek)	32,728.37	0.00	0.00	0.00	32,728.37
571	Title III -A, Immigrant	23,668.44	13,990.00	0.00	2,002.30	7,676.14
572	Title III Limited English Proficient Program	311,740.61	16,725.94	0.00	128,222.46	166,792.21
591	Impact Aid Title VIII	250,000.00	0.00	350.00	486.74	249,513.26
592	Impact Aid Title VIII, Disabled	18,000.00	5,989.99	387.51	18,751.61	-6,741.60
596	TitleIX Homeless Part A	80,452.35	29,071.39	5,709.84	36,701.79	14,679.17
613	Special Education Staff Development	5,000.00	0.00	0.00	600.00	4,400.00
615	Engage/Develop Monitoring Mini Grant	19,344.00	3,400.00	0.00	8,818.84	7,125.16
618	ARP Special Ed Flow Through - Transition	171,287.37	2,131.36	0.00	64,264.59	104,891.42
621	Special Ed. Flow Through	5,269,225.68	2,469,844.01	470,130.88	2,419,711.98	379,669.69
625	Flow Through IDEA Part B Private Schools	5,148.00	0.00	0.00	0.00	5,148.00
635	Teacher Sighting Bonus	53,825.00	0.00	0.00	53,735.85	89.15
641	Special Ed. Preschool, 3-5	205,831.17	81,458.10	8,191.26	48,166.16	76,206.91
726	ARP ESSER III - SCI Of Reading	5,000.00	0.00	0.00	0.00	5,000.00
766	Summer Food Service Program	60,000.00	0.00	0.00	892.07	59,107.93
	Total General Fund	244,307,620.10	106,303,474.01	18,694,987.52	95,205,098.21	42,799,047.88

Moore Public School District
General Fund Revenue Comparison
For FY25 vs FY26

	Monthly 2024-25	Year to Date 2024-25	Monthly 2025-26	Year to Date 2025-26	Year to Date Increase (Decrease)
STATE AID					
July	0.00	0.00	0.00	0.00	0.00
August	8,495,026.25	8,495,026.25	8,324,274.24	8,324,274.24	-170,752.01
September	8,495,026.25	16,990,052.50	8,326,960.26	16,651,234.50	-338,818.00
October	8,495,026.25	25,485,078.75	8,325,617.25	24,976,851.75	-508,227.00
November	8,495,026.25	33,980,105.00	8,325,617.25	33,302,469.00	-677,636.00
December	8,495,026.25	42,475,131.25	8,325,617.24	41,628,086.24	-847,045.01
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
FLEXIBLE BENEFITS					
July	0.00	0.00	0.00	0.00	0.00
August	1,580,866.75	1,580,866.75	1,691,743.48	1,691,743.48	110,876.73
September	1,627,216.44	3,208,083.19	1,691,743.49	3,383,486.97	175,403.78
October	1,604,041.60	4,812,124.79	1,691,743.48	5,075,230.45	263,105.66
November	1,604,041.60	6,416,166.39	1,691,743.47	6,766,973.92	350,807.53
December	1,493,642.95	7,909,809.34	1,691,743.49	8,458,717.41	548,908.07
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL STATE		50,384,940.59		50,086,803.65	-298,136.94
OTHER REVENUES					
July	3,333,119.30	3,333,119.30	2,462,757.47	2,462,757.47	-870,361.83
August	5,693,210.51	9,026,329.81	2,854,793.13	5,317,550.60	-3,708,779.21
September	2,013,093.43	11,039,423.24	3,985,715.18	9,303,265.78	-1,736,157.46
October	2,724,861.86	13,764,285.10	2,645,867.80	11,949,133.58	-1,815,151.52
November	3,394,720.27	17,159,005.37	2,859,357.93	14,808,491.51	-2,350,513.86
December	11,065,953.93	28,224,959.30	11,027,006.11	25,835,497.62	-2,389,461.68
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL OTHER		28,224,959.30		25,835,497.62	-2,389,461.68
GRAND TOTAL		78,609,899.89		75,922,301.27	-2,687,598.62

Moore Public Schools
General Fund Cash Flow Analysis
As of December 31, 2025

	Expenditures	Year to Date Expenditures	Revenue	Year to Date Revenue	Cash Available
Beginning Cash Available 24-25					31,206,243.12
July	3,347,969.73	3,347,969.73	3,333,119.30	3,333,119.30	31,191,392.69
August	16,235,453.44	19,581,374.43	15,769,103.51	19,102,222.81	30,727,091.50
September	18,854,554.95	38,435,929.38	12,135,336.12	31,237,558.93	24,007,872.67
October	18,989,457.63	57,425,387.01	12,823,929.71	44,061,488.64	17,842,344.75
November	17,993,457.60	75,418,844.61	13,493,788.12	57,555,276.76	13,342,675.27
December	17,881,134.90	93,299,979.51	21,054,623.13	78,609,899.89	16,516,163.50
January	19,005,382.21	112,305,361.72	62,430,518.00	141,040,417.89	59,941,299.29
February	18,519,360.26	130,824,721.98	15,673,665.66	156,714,083.55	57,095,604.69
March	23,786,501.26	154,611,223.24	15,841,254.89	172,555,338.44	49,150,358.32
April	18,979,219.14	173,590,442.38	18,596,722.01	191,152,060.45	48,767,861.19
May	18,257,699.09	191,848,141.47	15,217,135.22	206,369,195.67	45,727,297.32
June	33,682,671.57	225,530,813.04	16,176,196.62	222,545,392.29	28,220,822.37

	Expenditures	Year to Date Expenditures	Revenue	Year to Date Revenue	Cash Available
Beginning Cash Available 25-26					28,220,822.37
July	3,180,068.56	3,180,068.56	2,462,757.47	2,462,757.47	27,503,511.28
August	16,643,920.81	19,823,989.37	12,870,810.85	15,333,568.32	23,730,401.32
September	18,984,553.54	38,808,542.91	14,004,418.93	29,337,987.25	18,750,266.71
October	19,345,113.46	58,153,656.37	12,663,228.53	42,001,215.78	12,068,381.78
November	18,355,693.65	76,509,350.02	12,876,718.65	54,877,934.43	6,589,406.78
December	18,694,987.52	95,205,098.21	21,044,366.84	75,922,301.27	8,938,025.43
January	0.00	95,205,098.21	0.00	75,922,301.27	8,938,025.43
February	0.00	95,205,098.21	0.00	75,922,301.27	8,938,025.43
March	0.00	95,205,098.21	0.00	75,922,301.27	8,938,025.43
April	0.00	95,205,098.21	0.00	75,922,301.27	8,938,025.43
May	0.00	95,205,098.21	0.00	75,922,301.27	8,938,025.43
June	0.00	95,205,098.21	0.00	75,922,301.27	8,938,025.43

ANALYSIS OF COLLECTIONS -- BUILDING FUND
As of December 31, 2025

REVENUE SOURCE / CODE	2025-26 PROPOSED BUDGET	COLLECTIONS PRIOR MONTHS	COLLECTIONS CURRENT MONTH	TOTAL COLLECTED YTD	COLLECTIONS COMPARED TO BUDGET	% COLLECTED YTD
LOCAL						
1110 Current Year Ad Valorem	8,000,000.00	80,513.45	1,243,229.46	1,323,742.91	-6,676,257.09	16.55%
1120 Prior Years' Ad Valorem	225,000.00	73,834.20	9,933.44	83,767.64	-141,232.36	37.23%
1130 Revenue in Lieu of Taxes	0.00	0.00	556.67	556.67	556.67	0.00%
1140 Local Government Units	0.00	0.00	0.00	0.00	0.00	0.00%
1190 Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
1300 Earnings on Investments	350,000.00	153,347.01	15,751.07	169,098.08	-180,901.92	48.31%
1400 Rentals, Disposals and Commissions	200,000.00	130,599.98	35,842.71	166,442.69	-33,557.31	83.22%
1500 Reimbursements	50,000.00	140,799.33	1,395.90	142,195.23	92,195.23	284.39%
1600 Other Local Sources	0.00	455,296.87	0.00	455,296.87	455,296.87	0.00%
SUB TOTAL - LOCAL	8,825,000.00	1,034,390.84	1,306,709.25	2,341,100.09	-6,483,899.91	26.53%
STATE						
3190 Other Dedicated Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
3435 Red Bud Grant	1,500,000.00	0.00	0.00	0.00	-1,500,000.00	0.00%
3620 State Land Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%
SUB TOTAL - STATE	1,500,000.00	0.00	0.00	0.00	-1,500,000.00	0.00%
FEDERAL						
4120 FEMA Fed Emergency Mgmt	0.00	0.00	0.00	0.00	0.00	0.00%
SUB TOTAL - FEDERAL	0.00	0.00	0.00	0.00	0.00	0.00%
NON-REVENUE RECEIPTS						
5160 Activity Fund Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%
5190 Miscellaneous Revenue Transferred	0.00	0.00	0.00	0.00	0.00	0.00%
6110 Cash Forward	0.00	0.00	0.00	0.00	0.00	0.00%
6130 Prior Year Lapsed Appropriations	0.00	0.00	0.00	0.00	0.00	0.00%
6140 Estopped Warrants	0.00	0.00	0.00	0.00	0.00	0.00%
6200 Interfund Transfer	0.00	0.00	0.00	0.00	0.00	0.00%
SUB TOTAL - NON-REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
GRAND TOTAL REVENUE	10,325,000.00	1,034,390.84	1,306,709.25	2,341,100.09	-7,983,899.91	22.67%

Recap of Budget and Expenditures by Project

Building Fund

As of December 31, 2025

Project	Description	Approved Budget	Encumbered Amount	Monthly Expenses	YTD Expenses	Remaining Budget
000	District Wide	15,000,000.00	3,363,970.76	427,859.24	4,133,045.84	7,502,983.40
072	Safety & Security Funds	260,000.00	0.00	40,663.12	86,756.39	173,243.61
100	Unencumbered App. Funds	0.00	0.00	0.00	0.00	0.00
318	Red Bud Grant	3,000,000.00	1,864,166.62	77,364.54	1,135,833.38	0.00
Total Building Fund		18,260,000.00	5,228,137.38	545,886.90	5,355,635.61	7,676,227.01

ANALYSIS OF COLLECTIONS -- CHILD NUTRITION FUND
As of December 31, 2025

REVENUE SOURCE / CODE	2025-26 PROPOSED BUDGET	COLLECTIONS PRIOR MONTHS	CURRENT MONTH	TOTAL COLLECTED YTD	COLLECTIONS COMPARED TO BUDGET	PERCENTAGE COLLECTED YTD
LOCAL						
1300 Earnings on Investments	175,000.00	103,653.45	9,845.84	113,499.29	-61,500.71	64.86%
1500 Reimbursements	15,000.00	8,153.14	4,818.19	12,971.33	-2,028.67	86.48%
1600 Other Local Sources of Revenue	7,000.00	0.00	0.00	0.00	-7,000.00	0.00%
1710 Student Lunches	3,800,000.00	1,098,040.14	213,379.60	1,311,419.74	-2,488,580.26	34.51%
1720 A LA Carte Meals	255,000.00	0.00	0.00	0.00	-255,000.00	0.00%
1730 Adult Lunches/Breakfasts	55,000.00	24,419.00	5,790.00	30,209.00	-24,791.00	54.93%
1790 Other Child Nutrition Programs	10,000.00	10,000.00	0.00	10,000.00	0.00	100.00%
SUB TOTAL - LOCAL	4,317,000.00	1,244,265.73	233,833.63	1,478,099.36	-2,838,900.64	34.24%
STATE						
3710 State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%
3720 State Matching	90,000.00	0.00	0.00	0.00	-90,000.00	0.00%
SUB TOTAL - STATE	90,000.00	0.00	0.00	0.00	-90,000.00	0.00%
FEDERAL						
4705 Emergency Operational Cost Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%
4706 P-EBT Local Admin. Cost Reimb.	0.00	0.00	0.00	0.00	0.00	0.00%
4707 Local Food for Schools Program	0.00	0.00	4,997.30	4,997.30	4,997.30	0.00%
4710 Federal Reimbursement Lunches	6,000,000.00	1,879,763.15	476,196.64	2,355,959.79	-3,644,040.21	39.27%
4720 Federal Reimbursement Breakfasts	1,300,000.00	477,258.44	132,800.98	610,059.42	-689,940.58	46.93%
4740 Summer Food Service Program	80,000.00	81,045.32	0.00	81,045.32	1,045.32	101.31%
4770 CPN Prof Tech Assist/CNO	0.00	0.00	0.00	0.00	0.00	0.00%
SUB TOTAL - FEDERAL	7,380,000.00	2,438,066.91	613,995	3,052,061.83	-4,327,938.17	41.36%
NON-REVENUE RECEIPTS						
6110 Cash Forward	0.00	0.00	0.00	0.00	0.00	0.00%
6130 Prior Year Lapsed Appropriations	0.00	0.00	0.00	0.00	0.00	0.00%
6140 Estopped Warrants	0.00	91.50	0.00	91.50	91.50	0.00%
SUB TOTAL - NON-REVENUE RECEIPTS	0.00	91.50	0.00	91.50	91.50	
GRAND TOTAL REVENUE	11,787,000.00	3,682,424.14	847,828.55	4,530,252.69	-7,256,747.31	38.43%

Recap of Budget and Expenditures by Project						
Child Nutrition Fund						
As of December 31, 2025						
Project	Description	Approved Budget	Encumbered Amount	Monthly Expenses	YTD Expenses	Remaining Budget
100	Unencumbered App. Funds	0.00	0.00	0.00	0.00	0.00
199	Child Nutrition Local Funds	1,200,000.00	563,969.93	95,237.88	616,241.07	19,789.00
385	Child Nutrition State Funds	100,000.00	29,831.49	3,195.12	37,602.96	32,565.55
759	USDA Supply Chain Assistance	0.00	0.00	0.00	0.00	0.00
760	P E B T Local Admin. Funds	0.00	0.00	0.00	0.00	0.00
762	NALP Emergency Operational Reimb.	0.00	0.00	0.00	0.00	0.00
763	Federal Lunch Program	12,700,000.00	8,916,926.67	769,952.39	3,767,367.66	15,705.67
764	Federal Breakfast Program	1,900,000.00	987,957.60	226,406.70	887,640.44	24,401.96
766	Summer Food Program	100,000.00	0.00	0.00	0.00	100,000.00
Total Child Nutrition Fund		16,000,000.00	10,498,685.69	1,094,792.09	5,308,852.13	192,462.18

BOND FUND RECAP
As of December 31, 2025

2021 Bond Fund (31)
Funds Deposited March 2021

PROJECT #	PROJECTS	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
021	Safety & Security	100,000.00	0.00	100,000.00	0.00
022	Athletics	603,814.06	0.00	603,814.06	0.00
032	Media	200,030.59	0.00	200,011.69	18.90
040	Band	300,000.00	11,666.00	288,322.67	11.33
042	Technology	376,934.52	1,750.00	372,271.76	2,912.76
045	Technology Network	284,468.09	5,198.49	288,543.20	-9,273.60
046	Technology Copiers/Printers	366,616.44	0.00	352,163.17	14,453.27
047	Technology Physical Security	747,494.18	0.00	736,532.76	10,961.42
049	Technology System Adm	135,375.29	1,477.10	128,023.62	5,874.57
052	Technology Computers	550,114.96	0.00	550,114.96	0.00
055	Technology Software Renewals	2,000,000.00	0.00	2,007,174.34	-7,174.34
061	MPSONE	2,460,333.28	0.00	2,466,740.88	-6,407.60
082	Transportation	1,004,040.72	0.00	1,004,040.72	0.00
095	Textbooks/Educational Supplies	2,803,052.50	0.00	2,803,052.40	0.10
149	General Construction	3,019,081.47	0.00	3,019,030.46	51.01
199	Child Nutrition	304,542.01	0.00	304,523.01	19.00
000	Lease Revenue Payments/Other	13,098,421.90	0.00	13,098,491.81	-69.91
Total 2021 Bond		28,354,320.01	20,091.59	28,322,851.51	11,376.91

SUMMARY:

<u>Actual Spending for Arbitrage</u>	<u>Percentage</u>		
Sep 2021 18,124,570.58	63.92%	Original Issue March, 2021	
Mar 2022 22,246,382.64	78.46%	Proceeds From Sale of Bonds	27,340,000.00
Sep 2022 25,466,155.91	89.88%	Transfer from 2017 Bond	271,734.15
Mar 2023 27,064,608.65	95.45%	Transfer from 2018 Bond	187,404.10
Sep 2023 27,718,549.19	97.76%	Premium on Bonds Sold	531,912.67
Mar 2024 27,946,840.44	98.56%	Interest Earned	23,269.09
Sep 2024 28,175,459.46	99.37%		
Mar 2025 28,264,762.42	99.68%	Total Funds Available	\$28,354,320.01
Sep 2025 28,319,752.31	99.88%	Less: Total Paid	<u>28,322,851.51</u>
		BALANCE	<u>\$31,468.50</u>
		UNENCUMBERED BALANCE	<u>\$11,376.91</u>

BOND FUND RECAP
As of December 31, 2025

2022 Bond Fund (33)
Funds Deposited August 2021

PROJECT #	PROJECTS	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
062	Softball/Baseball Artificial Turf SHS	2,510,000.00	0.00	2,510,000.00	0.00
063	Softball/Baseball Artificial Turf MHS	2,510,000.00	0.00	2,510,000.00	0.00
064	Roof Repair - Wesmoore High	3,020,000.00	0.00	3,020,000.00	0.00
000	District Wide Transactions	264,750.07	0.00	264,750.07	0.00
Total 2021 Bond		8,304,750.07	0.00	8,304,750.07	0.00

SUMMARY:

<u>Actual Spending for Arbitrage</u>	<u>Percentage</u>		
Feb 2022 2,421,228.93	29.15%	Original Issue August, 2021	
Aug 2022 5,613,059.71	67.63%	Proceeds From Sale of Bonds	8,040,000.00
Feb 2023 8,304,750.07	100.00%	Premium on Bonds Sold	259,318.14
Aug 2023 8,304,750.07	100.00%	Interest Earned	5,431.93
Feb 2024 8,264,658.00	99.52%		
Aug 2024 8,268,508.00	99.56%	Total Funds Available	\$8,304,750.07
Feb 2025 8,268,508.00	99.56%	Less: Total Paid	8,304,750.07
		BALANCE	\$0.00
		UNENCUMBERED BALANCE	\$0.00

BOND FUND RECAP
As of December 31, 2025

2022A Bond Fund (32)
Funds Deposited March 2022

PROJECT #	PROJECTS	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
021	Safety & Security	100,000.00	0.00	100,000.00	0.00
022	Athletics	600,000.00	0.00	600,000.00	0.00
032	Media	200,000.00	0.13	199,999.87	0.00
040	Band	300,000.00	10,916.91	282,187.21	6,895.88
042	Technology	1,143,500.00	7,500.00	663,178.70	472,821.30
045	Technology Network	140,500.00	3,895.92	93,310.16	43,293.92
046	Technology Copiers/Printers	175,000.00	0.00	172,447.71	2,552.29
047	Technology Physical Security	439,000.00	23,681.06	239,954.67	175,364.27
049	Technology System Adm	176,000.00	5,300.00	134,338.64	36,361.36
052	Technology Computers	390,000.00	0.00	390,000.00	0.00
055	Technology Software Renewals	2,000,000.00	0.00	2,247,117.07	-247,117.07
061	MPSONE	1,936,000.00	0.00	2,405,595.84	-469,595.84
082	Transportation	1,000,000.00	0.00	1,000,000.00	0.00
095	Textbooks/Educational Supplies	3,350,000.00	882.61	3,349,117.39	0.00
149	General Construction	2,750,000.00	0.00	2,750,000.00	0.00
199	Child Nutrition	300,000.00	188.92	297,929.10	1,881.98
000	Lease Revenue Payments/Other	19,086,967.14	43,236.74	19,043,730.40	0.00
Total 2022A Bond		34,086,967.14	95,602.29	33,968,906.76	22,458.09

SUMMARY:

	<u>Actual Spending for Arbitrage</u>	<u>Percentage</u>	
Sep 2022	22,938,946.76	68.35%	Original Issue March, 2022
Mar 2023	24,745,529.01	72.60%	Proceeds From Sale of Bonds
Sep 2023	29,170,782.53	85.58%	Premium on Bonds Sold
Mar 2024	30,562,712.28	89.66%	Interest Earned
Sep 2024	32,720,542.08	95.99%	
Mar 2025	33,273,844.07	97.61%	Total Funds Available
Sep 2025	33,953,875.80	99.61%	Less: Total Paid
			<u><u>BALANCE</u></u>
			<u><u>\$118,060.38</u></u>
			<u><u>UNENCUMBERED BALANCE</u></u>
			<u><u>\$22,458.09</u></u>

BOND FUND RECAP
As of December 31, 2025

2023 Bond Fund (39)
Funds Deposited March 2023

PROJECT #	PROJECTS	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
021	Safety & Security	100,000.00	0.00	100,000.00	0.00
022	Athletics	600,000.00	0.00	600,000.00	0.00
032	Media	200,026.66	5.54	200,021.12	0.00
040	Band	300,391.59	3,784.91	196,215.79	100,390.89
042	Technology	356,098.40	0.00	133,096.58	223,001.82
045	Technology Network	89,162.24	7,911.50	170,096.70	-88,845.96
046	Technology Copiers/Printers	445,000.00	1,915.01	192,521.68	250,563.31
047	Technology Physical Security	225,001.20	3,984.34	182,309.66	38,707.20
049	Technology System Adm	89,000.00	19,850.00	57,810.08	11,339.92
052	Technology Computers	1,290,500.00	0.00	1,318,800.00	-28,300.00
055	Technology Software Renewals	2,300,000.00	0.00	2,371,517.82	-71,517.82
061	MPSONE	1,958,000.00	0.00	2,186,808.57	-228,808.57
082	Transportation	1,000,405.00	0.00	1,000,404.91	0.09
095	Textbooks/Educational Supplies	2,752,465.86	1,007.81	2,751,065.19	392.86
149	General Construction	3,000,000.00	0.00	2,999,999.75	0.25
199	Child Nutrition	300,144.54	0.00	300,144.54	0.00
000	Lease Revenue Payments/Other	42,659,258.67	52,753.66	42,578,773.88	27,731.13
Total 2023 Bond		57,665,454.16		91,212.77	57,339,586.27
					234,655.12

SUMMARY:

	<u>Actual Spending for Arbitrage</u>	<u>Percentage</u>	
Jun 2023	42,027,379.51	72.88%	Original Issue March, 2023
Sep 2023	46,381,927.81	80.43%	Proceeds From Sale of Bonds
Mar 2024	48,395,149.64	83.92%	Premium on Bonds Sold
Jun 2024	51,667,997.29	89.60%	Transfer from 2019 Bond
Sep 2024	55,655,313.07	96.51%	Interest Earned
Jun 2025	56,968,585.98	98.79%	Total Funds Available
Sep 2025	57,213,152.80	99.22%	Less: Total Paid
			<hr/>
			BALANCE
			<hr/> \$325,867.89
			<hr/>
			UNENCUMBERED BALANCE
			<hr/> \$234,655.12

BOND FUND RECAP
As of December 31, 2025

2024 Bond Fund (34)
Funds Deposited March 2024

PROJECT #	PROJECTS	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
006	Elementary Curriculum	300,000.00	11,799.00	239,359.31	48,841.69
008	Secondary Curriculum	100,000.00	0.00	95,134.93	4,865.07
013	Land and Additions	4,000,000.00	563,355.49	3,436,644.49	0.02
021	Safety & Security	115,000.00	1,237.33	113,762.67	0.00
022	Athletics	600,000.00	2,418.26	597,474.40	107.34
024	Stem/Steam	225,000.00	1,556.70	223,443.30	0.00
032	Media	210,000.00	68.33	209,750.99	180.68
040	Band	300,000.00	40,385.01	125,617.33	133,997.66
042	Technology	420,000.00	40,666.03	481,125.82	-101,791.85
045	Technology Network	966,000.00	441,147.07	524,852.93	0.00
046	Technology Copiers/Printers	210,000.00	441.12	140,562.59	68,996.29
047	Technology Physical Security	252,000.00	24,991.73	218,659.19	8,349.08
049	Technology System Adm	126,000.00	13,162.50	112,458.57	378.93
052	Technology Computers	210,000.00	148.50	4,795.00	205,056.50
055	Technology Software Renewals	2,400,000.00	0.00	2,400,000.00	0.00
061	MPSONE	2,016,000.00	338,711.77	1,677,288.23	0.00
082	Transportation	1,000,000.00	0.00	1,000,000.00	0.00
095	Textbooks/Educational Supplies	2,750,000.00	7,356.82	2,740,255.49	2,387.69
149	General Construction	3,000,000.00	20,425.00	2,979,575.00	0.00
199	Child Nutrition	300,000.00	109,695.03	190,304.97	0.00
000	Lease Revenue Payments/Other	14,950,472.66	601,644.98	15,474,911.86	-1,126,084.18
Total 2024 Bond		34,450,472.66	2,219,210.67	32,985,977.07	-754,715.08

SUMMARY:

	<u>Actual Spending for Arbitrage</u>	<u>Percentage</u>	
Jun 2024	10,337,055.55	30.01%	Original Issue March 2024
Sep 2024	12,361,349.25	35.88%	Proceeds From Sale of Bonds
Jun 2025	26,436,332.72	76.74%	Premium on Bonds Sold
Sep 2025	31,131,543.45	90.37%	Transfer from 2020 Bond
			Interest Earned
			1,276,219.89
			Total Funds Available
			\$35,705,386.73
			Less: Total Paid
			32,985,977.07
			BALANCE
			\$2,719,409.66
			UNENCUMBERED BALANCE
			\$500,198.99

BOND FUND RECAP
As of December 31, 2025

2025 Bond Fund (36)

Funds Deposited March 2025

PROJECT #	PROJECTS	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
006	Elementary Curriculum	300,000.00	0.00	0.00	300,000.00
008	Secondary Curriculum	100,000.00	0.00	59,035.61	40,964.39
013	Land and Additions	8,000,000.00	1,349,036.77	50,906.16	6,600,057.07
021	Safety & Security	115,000.00	115,000.00	0.00	0.00
022	Athletics	600,000.00	139,688.16	159,543.17	300,768.67
024	Stem/Steam	225,000.00	3,566.15	203,030.71	18,403.14
032	Media	210,000.00	75,532.99	109,223.94	25,243.07
040	Band	300,000.00	23,631.12	62,527.17	213,841.71
042	Technology	39,000.00	8,281.64	2,147,186.76	-2,116,468.40
045	Technology Network	975,000.00	70,281.73	376,152.40	528,565.87
046	Technology Copiers/Printers	156,000.00	60,852.22	36,651.78	58,496.00
047	Technology Physical Security	351,000.00	2,314,512.77	2,015,473.52	-3,978,986.29
049	Technology System Adm	39,000.00	24,440.60	2,250.00	12,309.40
052	Technology Computers	468,000.00	0.00	0.00	468,000.00
055	Technology Software Renewals	2,700,000.00	7,000.00	2,422,681.81	270,318.19
061	MPSONE	1,872,000.00	1,489,422.23	0.00	382,577.77
082	Transportation	1,000,000.00	38,396.02	961,603.98	0.00
095	Textbooks/Educational Supplies	2,750,000.00	10,680.10	450,689.61	2,288,630.29
149	General Construction	3,000,000.00	986,651.84	0.00	2,013,348.16
199	Child Nutrition	300,000.00	107,530.72	4,661.84	187,807.44
000	Lease Revenue Payments/Other	16,287,482.03	332,732.60	8,073,003.89	7,881,745.54
Total 2025 Bond		39,787,482.03	7,157,237.66	17,134,622.35	15,495,622.02

SUMMARY:

	<u>Actual Spending for Arbitrage</u>	<u>Percentage</u>	
Jun 2025	10,121,721.84	25.44%	Original Issue March 2025
Sep 2025	14,484,636.77	36.41%	Proceeds From Sale of Bonds
			Premium on Bonds Sold
			Interest Earned
			<hr/>
			Total Funds Available
			Less: Total Paid
			<hr/>
			BALANCE
			<hr/>
			UNENCUMBERED BALANCE
			<hr/>

**LEASE REVENUE
2021 BOND (08)
As of December 31, 2025**

Fund (08) Projects	LRB Project #s	MONIES OBLIGATED TO PROJECTS	O/S ENCUMBRANCES	TOTAL PAID	(OVER)/UNDER ON TOTAL PROJECT
District Wide	000	28,320,760.03	282,500.00	879,870.60	27,158,389.43
Wayland Bonds Elementary	109	300,000.00	0.00	165,232.64	134,767.36
Apple Creek	110	300,000.00	0.00	203,870.25	96,129.75
Eastlake	111	300,000.00	0.00	260,164.46	39,835.54
Central Elementary	112	300,000.00	0.00	297,472.07	2,527.93
Fairview	113	550,000.00	0.00	883,743.31	-333,743.31
Houchin	114	2,800,000.00	0.00	1,803,222.77	996,777.23
Kelley	115	350,000.00	0.00	322,046.67	27,953.33
Kingsgate	116	3,300,000.00	0.00	2,694,742.86	605,257.14
Bryant	117	300,000.00	0.00	250,391.30	49,608.70
Northmoor	118	550,000.00	0.00	896,971.98	-346,971.98
Red Oak	120	5,000,000.00	0.00	2,744,257.92	2,255,742.08
Santa Fe	121	4,500,000.00	0.00	2,090,953.61	2,409,046.39
Sky Ranch	122	550,000.00	0.00	715,401.60	-165,401.60
Southgate	123	550,000.00	0.00	702,738.48	-152,738.48
Winding Creek	124	4,000,000.00	0.00	1,706,685.42	2,293,314.58
Fisher	126	450,000.00	0.00	292,926.07	157,073.93
Sooner	127	300,000.00	0.00	250,391.32	49,608.68
Broadmoore	128	350,000.00	0.00	322,713.28	27,286.72
Earlywine	129	3,800,000.00	567,717.12	1,814,279.06	1,418,003.82
Brink	130	9,000,000.00	0.00	6,128,194.12	2,871,805.88
Highland East	131	9,000,000.00	0.00	5,183,109.03	3,816,890.97
Highland West	132	12,250,000.00	0.00	8,542,020.94	3,707,979.06
Central Jr. High	140	9,000,000.00	8,664,374.23	803,157.16	-467,531.39
West Jr. High	141	10,500,000.00	0.00	7,342,524.69	3,157,475.31
Oakridge	142	300,000.00	0.00	165,232.63	134,767.37
Heritage Trails	143	300,000.00	0.00	165,232.64	134,767.36
Southridge Jr. High	148	6,100,000.00	0.00	5,234,163.04	865,836.96
Moore High	150	23,500,000.00	0.00	26,851,433.52	-3,351,433.52
Westmoore	152	28,000,000.00	83,875.00	42,061,941.01	-14,145,816.01
Southmoore	154	26,000,000.00	1,538,746.75	32,467,531.63	-8,006,278.38
Technology	042	1,500,000.00	0.00	1,497,937.00	2,063.00
Total		192,320,760.03	11,137,213.10	155,740,553.08	25,442,993.85

SUMMARY:

Actual Spending for Arbitrage	%		
3,168,898.68	1.65%	Mar 2022	Original Issue September, 2021
14,667,793.13	8.25%	Sep 2022	Proceeds From Sale of Bonds
34,429,995.98	17.90%	Mar 2023	Premium on Bonds Sold
69,360,211.53	36.06%	Sep 2023	Interest Earned
97,424,339.00	50.66%	Mar 2024	
129,106,672.11	67.13%	Sep 2024	Total Funds Available
148,952,882.81	77.45%	Mar 2025	Less: Total Paid
153,677,772.69	79.91%	Sep 2025	BALANCE
			\$36,580,206.95
			UNENCUMBERED BALANCE
			\$25,442,993.85

Moore Public Schools
School Activity Month End Report
For Year to Date Ended 12/31/25

(Sort = Site/Project)

Proj	Site	Description	Beginning Balance	Receipts	Payments	Ending Balance
809	009	NIGHT SCHOOL/H.S. COMPLET CASH	\$ 838.71	\$ -	\$ 317.10	\$ 521.61
836	009	SUMMER SCH INTERNET BASED PROG CASH	\$ 94,420.00	\$ 100.00	\$ -	\$ 94,520.00
922	009	INTERNET BASED PROGRAM CASH	\$ 27,881.00	\$ 660.00	\$ -	\$ 28,541.00
941	009	NIGHTSCHOOL COKE ACCOUNT CASH	\$ 5,405.05	\$ 2,427.14	\$ 3,755.75	\$ 4,076.44
975	009	VISTA STUDENT ID CASH ACCT.	\$ 6,841.99	\$ -	\$ 413.00	\$ 6,428.99
997	009	NIGHT SCHOOL TEACHER COKE CASH	\$ 1,564.89	\$ -	\$ 262.96	\$ 1,301.93
801	051	ELEMENTARY EDUCATION CASH ACCT.	\$ 67,592.68	\$ 15,803.39	\$ 21,451.02	\$ 61,945.05
802	051	CLEARING CASH	\$ 1,877.00	\$ -	\$ -	\$ 1,877.00
803	051	MPS ELEM HONOR CHOIR CASH	\$ 2,937.69	\$ -	\$ 39.00	\$ 2,898.69
805	051	SCHOOL ACTIVITY OPERATIONS CASH ACCT.	\$ 305,801.36	\$ 504,360.69	\$ 254,331.29	\$ 555,830.76
807	051	MISCELLANEOUS CASH	\$ 42,609.14	\$ 65,183.75	\$ 38,004.20	\$ 69,788.69
810	051	COMMUNICATIONS CASH	\$ 2,744.67	\$ 1,495.75	\$ 212.50	\$ 4,027.92
813	051	TEXTBOOKS CASH	\$ 442.80	\$ 44.12	\$ -	\$ 486.92
814	051	ASC SECURITY CASH ACCT.	\$ 556.82	\$ -	\$ -	\$ 556.82
816	051	MAINTENANCE COKE ACCOUNT CASH	\$ 62.89	\$ -	\$ -	\$ 62.89
817	051	TRANSPORTATION COKE ACCT CASH	\$ 1,799.20	\$ 198.75	\$ -	\$ 1,997.95
821	051	SOCIAL WORK CASH	\$ 11,129.00	\$ 233.70	\$ 1,624.21	\$ 9,738.49
824	051	ATHLETICS CASH	\$ 308,275.09	\$ 402,738.98	\$ 385,494.87	\$ 325,519.20
825	051	ATHLETIC FUND RAISER CASH	\$ 249,013.80	\$ 110,904.35	\$ 124,186.40	\$ 235,731.75
826	051	LETTER "M" CASH	\$ 59,645.01	\$ 118,870.00	\$ 124,477.79	\$ 54,037.22
827	051	UNALLOCATED INTEREST CASH	\$ 591,529.68	\$ 80,253.00	\$ 461,842.78	\$ 209,939.90
828	051	MOORE APPLAUSE CASH ACCT.	\$ 439.74	\$ -	\$ -	\$ 439.74
829	051	GIFTED CASH	\$ 12,612.02	\$ -	\$ 210.38	\$ 12,401.64
830	051	SCIENCE FAIR CASH	\$ 7,015.29	\$ -	\$ 105.36	\$ 6,909.93
831	051	PROFESSIONAL DEVELOPMENT CASH	\$ 261.10	\$ -	\$ -	\$ 261.10
832	051	SUMMER RECREATION PROGRAM CASH	\$ 88,837.80	\$ 48,142.50	\$ 111,114.93	\$ 25,865.37
834	051	CAREER TECHNOLOGY & GUIDANCE	\$ 4,177.20	\$ 1,500.00	\$ 1,005.34	\$ 4,671.86
835	051	ELEMENTARY GUIDANCE CASH	\$ -	\$ 1,963.78	\$ -	\$ 1,963.78
837	051	CLASS OF 2026 CASH ACCT.	\$ 2,351.72	\$ -	\$ -	\$ 2,351.72
837	051	CLASS OF 2026 CASH ACCT.	\$ 7,984.51	\$ -	\$ -	\$ 7,984.51
837	051	CLASS OF 2026 CASH ACCT.	\$ 29,001.01	\$ 15,880.02	\$ 32,709.89	\$ 12,171.14
838	051	MPS SPECIAL OLYMPICS CASH	\$ 6,351.98	\$ 934.56	\$ 1,159.05	\$ 6,127.49
840	051	MENTAL HEALTH TEAM CASH	\$ 4,653.52	\$ 8,901.45	\$ 2,744.58	\$ 10,810.39
864	051	PLAZA TOWERS TORNADO FUND CASH ACCT.	\$ 12.34	\$ -	\$ -	\$ 12.34
865	051	BRIARWOOD TORNADO FUND CASH ACCT.	\$ 279.12	\$ -	\$ -	\$ 279.12
866	051	RELIEF FUND	\$ 5,677.31	\$ -	\$ -	\$ 5,677.31
867	051	MOORE LOVE CASH ACCT.	\$ 23,925.12	\$ 69,057.04	\$ 26,108.00	\$ 66,874.16
878	051	MEDIA TORNADO FUND CASH ACCT.	\$ 972.10	\$ -	\$ -	\$ 972.10
887	051	ELEMENTARY SUMMER SCHOOL CASH	\$ 200.00	\$ -	\$ -	\$ 200.00
890	051	SCIENCE ENRICHMENT CASH	\$ 482.33	\$ -	\$ 64.22	\$ 418.11
910	051	ASC NURSING SERVICES CASH	\$ 9,234.09	\$ 1,790.00	\$ 2,783.82	\$ 8,240.27
916	051	INDIAN EDUCATION CASH ACCT.	\$ 8,123.25	\$ -	\$ -	\$ 8,123.25
919	051	SUMMER READ MOORE BOOK BUS CASH	\$ 21,095.55	\$ -	\$ 5,810.00	\$ 15,285.55
976	051	SECONDARY SUMMER SCHOOL CASH	\$ 200.00	\$ -	\$ -	\$ 200.00
977	051	SUMMER BAND CASH	\$ 9,710.86	\$ -	\$ 9,659.19	\$ 51.67
978	051	SUMMER DRIVERS EDUCATION CASH	\$ 200.00	\$ -	\$ -	\$ 200.00
984	051	JR HIGH SUMMER SCHOOL CASH	\$ 200.00	\$ -	\$ -	\$ 200.00
998	051	FINE ARTS CASH	\$ 217.52	\$ -	\$ -	\$ 217.52
815	090	TECHNOLOGY COKE ACCT CASH	\$ 1.09	\$ -	\$ -	\$ 1.09
818	090	CENTER FOR TECHNOLOGY CASH ACCT.	\$ 424,998.85	\$ 37,204.76	\$ 8,768.11	\$ 453,435.50
808	097	CHILD NUTRITION COKE ACCT CASH	\$ 0.01	\$ -	\$ -	\$ 0.01
839	103	CENTRAL ELEMENTARY CASH	\$ 16,329.70	\$ 24,464.88	\$ 15,715.65	\$ 25,078.93
843	103	CENTRAL ELEM. COKE ACCOUNT CASH	\$ 124.99	\$ 1,750.00	\$ 1,270.00	\$ 604.99
859	103	CENTRAL ELEM. BEFORE/AFTER SCHOOL CASH	\$ 46,370.77	\$ 15,750.97	\$ 21,523.88	\$ 40,597.86
839	107	FAIRVIEW CASH	\$ 624.02	\$ 19,604.32	\$ 19,387.90	\$ 840.44
843	107	FAIRVIEW COKE ACCOUNT CASH	\$ 1,160.38	\$ 2,361.36	\$ 481.20	\$ 3,040.54
859	107	FAIRVIEW AFTER SCHOOL PROGRAM CASH	\$ 113.07	\$ 8,282.35	\$ 7,474.40	\$ 921.02
839	108	KELLEY CASH	\$ 38,572.21	\$ 15,902.94	\$ 28,572.27	\$ 25,902.88
843	108	KELLEY COKE ACCOUNT CASH	\$ 671.80	\$ 1,558.09	\$ 1,769.30	\$ 460.59
859	108	KELLEY DAY CARE CASH ACT.	\$ 15,709.60	\$ 12,472.21	\$ 9,119.19	\$ 19,062.62
839	109	NORTHMOOR CASH	\$ 20,246.65	\$ 27,598.82	\$ 20,555.04	\$ 27,290.43
843	109	NORTHMOOR COKE ACCOUNT CASH	\$ 5,932.74	\$ 1,661.78	\$ 1,107.52	\$ 6,487.00
859	109	NORTHMOOR BEFORE/AFTER CARE CASH ACCT.	\$ 13,655.53	\$ 686.83	\$ 2,441.03	\$ 11,901.33
839	110	SOUTHGATE CASH	\$ 7,730.14	\$ 29,389.00	\$ 22,624.13	\$ 14,495.01
843	110	SOUTHGATE COKE ACCOUNT CASH	\$ 761.64	\$ 2,371.51	\$ 2,016.65	\$ 1,116.50
859	110	SOUTHGATE BEFORE/AFTER CARE CASH ACCT.	\$ 3,138.97	\$ 4,808.65	\$ 7,189.73	\$ 757.89
839	112	PLAZA TOWERS CASH	\$ 18,187.32	\$ 5,019.49	\$ 5,700.11	\$ 17,506.70
843	112	PLAZA TOWERS COKE ACCOUNT CASH	\$ 1,671.28	\$ 1,750.00	\$ 525.88	\$ 2,895.40
859	112	PLAZA TOWERS BEFORE/AFTER SCHOOL CASH	\$ 78,590.55	\$ 9,862.43	\$ 10,019.89	\$ 78,433.09
839	113	SKY RANCH CASH	\$ 28,464.60	\$ 41,625.96	\$ 34,021.10	\$ 36,069.46
843	113	SKY RANCH COKE ACCOUNT CASH	\$ 580.82	\$ 2,415.76	\$ 1,328.32	\$ 1,668.26
859	113	SKY RANCH BEFORE/AFTER SCH PROG CASH	\$ 57,868.68	\$ 23,061.54	\$ 39,070.61	\$ 41,859.61
839	117	KINGSGATE CASH	\$ 19,534.35	\$ 9,746.08	\$ 10,236.69	\$ 19,043.74
843	117	KINGSGATE COKE ACCOUNT CASH	\$ 1,419.64	\$ 1,500.00	\$ 1,237.22	\$ 1,682.42
859	117	KINGSGATE BEFORE/AFTER CASH ACCT.	\$ 14,927.71	\$ 9,078.82	\$ 8,229.24	\$ 15,777.29
839	120	HOUCHEIN CASH	\$ 13,914.77	\$ 9,291.24	\$ 10,435.29	\$ 12,770.72
843	120	HOUCHEIN COKE ACCOUNT CASH	\$ 2,738.71	\$ 1,750.00	\$ 1,820.01	\$ 2,668.70
859	120	HOUCHEIN BEFORE/AFTER SCHOOL PROGRAM CASH	\$ 9.88	\$ -	\$ -	\$ 9.88

Moore Public Schools
School Activity Month End Report
For Year to Date Ended 12/31/25

(Sort = Site/Project)

Proj	Site	Description	Beginning Balance	Receipts	Payments	Ending Balance
839	125	WINDING CREEK CASH	\$ 2,495.44	\$ 25,300.01	\$ 18,125.38	\$ 9,670.07
843	125	WINDING CREEK COKE ACCOUNT CASH	\$ 168.67	\$ 2,454.00	\$ 1,884.14	\$ 738.53
859	125	WINDING CREEK BEFORE/AFTER SCH PROG CASH	\$ 27,681.87	\$ 14,697.20	\$ 15,081.43	\$ 27,297.64
839	130	SANTA FE CASH	\$ -	\$ 20,777.44	\$ 17,838.12	\$ 2,939.32
843	130	SANTA FE COKE ACCOUNT CASH	\$ 713.84	\$ 1,750.00	\$ 967.02	\$ 1,496.82
859	130	SANTA FE BEFORE/AFTER CARE CASH ACCT.	\$ 14,769.31	\$ 19,414.99	\$ 24,375.02	\$ 9,809.28
839	135	APPLE CREEK CASH	\$ 32,815.64	\$ 26,556.76	\$ 23,586.07	\$ 35,786.33
843	135	APPLE CREEK COKE ACCOUNT CASH	\$ 1,365.36	\$ 2,443.87	\$ 1,789.90	\$ 2,019.33
859	135	APPLE CREEK CAMP COUGAR CASH ACCT	\$ 64,608.66	\$ 7,778.06	\$ 6,754.56	\$ 65,632.16
839	140	RED OAK CASH	\$ 23,361.92	\$ 27,231.89	\$ 46,442.04	\$ 4,151.77
843	140	RED OAK COKE ACCOUNT CASH	\$ 2,013.41	\$ -	\$ 1,620.00	\$ 393.41
859	140	RED OAK BEFORE/AFTER SCHOOL PROGRAM CASH	\$ 95,597.41	\$ 25,115.43	\$ 16,306.72	\$ 104,406.12
839	145	BRIARWOOD CASH	\$ 30,265.69	\$ 35,667.45	\$ 20,142.01	\$ 45,791.13
843	145	BRIARWOOD COKE ACCOUNT CASH	\$ 3,275.58	\$ 1,750.00	\$ 837.30	\$ 4,188.28
859	145	BRIARWOOD BEFORE/AFTER SCHOOL PROG CASH	\$ 37,718.63	\$ 18,504.10	\$ 8,616.68	\$ 47,606.05
839	155	FISHER CASH	\$ 42,393.60	\$ 48,401.11	\$ 70,986.87	\$ 19,807.84
843	155	FISHER COKE ACCOUNT CASH	\$ 1,401.47	\$ 1,500.00	\$ 1,752.39	\$ 1,149.08
859	155	FISHER BEFORE/AFTER SCHOOL PROGRAM CASH	\$ 41,132.78	\$ 24,345.49	\$ 25,962.12	\$ 39,516.15
839	160	SOONER CASH	\$ 83,700.14	\$ 36,729.41	\$ 56,803.51	\$ 63,626.04
843	160	SOONER COKE ACCOUNT CASH	\$ 2,093.08	\$ 1,750.00	\$ 28.95	\$ 3,814.13
859	160	SOONER BEFORE/AFTER SCHOOL PROG CASH	\$ 35,897.96	\$ 28,953.01	\$ 14,970.61	\$ 49,880.36
839	165	EARLYWINE CASH	\$ 17,215.93	\$ 26,331.15	\$ 25,971.53	\$ 17,575.55
843	165	EARLYWINE COKE ACCOUNT CASH	\$ 1,794.65	\$ 1,750.00	\$ 603.70	\$ 2,940.95
859	165	EARLYWINE BEFORE/AFTER SCHOOL PROG CASH	\$ 42,447.20	\$ 12,542.34	\$ 21,148.52	\$ 33,841.02
839	170	BROADMOORE CASH	\$ 232,599.22	\$ 38,480.32	\$ 60,023.40	\$ 211,056.14
843	170	BROADMOORE COKE ACCOUNT CASH	\$ 116.57	\$ 2,000.00	\$ 785.81	\$ 1,330.76
859	170	BROADMOORE BEFORE/AFTER SCH PROG CASH	\$ 52,979.61	\$ 53,154.75	\$ 39,774.78	\$ 66,359.58
839	175	EASTLAKE CASH	\$ 10,503.29	\$ 31,589.51	\$ 37,651.05	\$ 4,441.75
843	175	EASTLAKE COKE ACCOUNT CASH	\$ 1,555.38	\$ -	\$ 64.10	\$ 1,491.28
859	175	EASTLAKE BEFORE/AFTER CARE CASH ACCT.	\$ 428.23	\$ 21,215.54	\$ 19,856.94	\$ 1,786.83
839	180	BRYANT ELEMENTARY CASH	\$ 24,528.94	\$ 77,984.05	\$ 32,800.77	\$ 69,712.22
843	180	BRYANT ELEMENTARY COKE ACT CASH	\$ 2,665.45	\$ 2,266.51	\$ 1,675.78	\$ 3,256.18
859	180	BRYANT BEFORE/AFTER CARE PROGRAM CASH	\$ 83,348.95	\$ 36,098.22	\$ 63,399.45	\$ 56,047.72
839	181	WAYLAND BONDS ELEMENTARY	\$ 72,795.49	\$ 65,935.82	\$ 63,585.70	\$ 75,145.61
843	181	WAYLAND BONDS ELEM COKE ACCOUNT	\$ 208.95	\$ 2,039.08	\$ 1,400.32	\$ 847.71
859	181	WAYLAND BONDS AFTER SCHOOL PROG CASH	\$ 66,502.02	\$ 37,858.80	\$ 40,407.89	\$ 63,952.93
839	185	OAKRIDGE CASH	\$ 91,305.36	\$ 40,076.08	\$ 97,028.73	\$ 34,352.71
843	185	OAKRIDGE COKE ACCOUNT CASH	\$ 1,210.49	\$ 1,750.00	\$ 784.30	\$ 2,176.19
859	185	OAKRIDGE BEFORE/AFTER SCHOOL PROG CASH	\$ 62,268.41	\$ 55,636.19	\$ 28,171.90	\$ 89,732.70
839	190	HERITAGE TRAILS CASH	\$ 144,104.42	\$ 37,582.90	\$ 39,811.53	\$ 141,875.79
843	190	HERITAGE TRAILS COKE ACCOUNT CASH	\$ 172.79	\$ 1,750.00	\$ 270.07	\$ 1,652.72
859	190	HERITAGE TRAILS BEFORE/AFTER PROG CASH	\$ 59,209.51	\$ 44,388.03	\$ 20,959.63	\$ 82,637.91
839	195	SOUTH LAKE CASH ACCOUNT	\$ 56,690.06	\$ 121,923.78	\$ 75,749.96	\$ 102,863.88
843	195	SOUTH LAKE COKE CASH ACCOUNT	\$ 642.05	\$ 2,000.00	\$ 721.01	\$ 1,921.04
859	195	SOUTH LAKE DAYCARE CASH ACCOUNT	\$ 92,552.58	\$ 71,194.22	\$ 92,277.71	\$ 71,469.09
839	196	TIMBER CREEK ACTIVITY CASH ACCT.	\$ 42,211.53	\$ 39,258.55	\$ 52,408.61	\$ 29,061.47
843	196	TIMBER CREEK COKE CASH ACCT.	\$ 6,110.66	\$ 1,750.00	\$ 1,183.08	\$ 6,677.58
859	196	TIMBER CREEK BEFORE/AFTERCARE CASH ACCT.	\$ 106,567.73	\$ 44,850.83	\$ 19,931.70	\$ 131,486.86
841	610	BRINK ARCHERY CASH	\$ 8,675.93	\$ 600.00	\$ -	\$ 9,275.93
846	610	BRINK ACADEMIC CLUB CASH	\$ 2,278.45	\$ 1,319.00	\$ 980.18	\$ 2,615.27
853	610	BRINK BAND CASH	\$ 4,412.99	\$ 13,182.05	\$ 4,752.91	\$ 12,842.13
854	610	BRINK ART CLASS FEES CASH	\$ 1,423.50	\$ -	\$ -	\$ 1,423.50
862	610	BRINK CHEERLEADERS CASH	\$ 4,564.70	\$ 105.45	\$ 4,643.30	\$ 26.85
863	610	BRINK CHORUS CASH	\$ 1,243.53	\$ 862.70	\$ 1,003.60	\$ 1,102.63
925	610	BRINK LIBRARY FUND CASH	\$ 6,514.67	\$ 2,238.57	\$ 2,317.05	\$ 6,436.19
934	610	BRINK MULTICULTURAL CLUB CASH	\$ 226.41	\$ -	\$ -	\$ 226.41
937	610	BRINK NATL HONOR SOCIETY CASH	\$ 2,262.66	\$ 2,580.00	\$ 880.00	\$ 3,962.66
949	610	BRINK POM SQUAD CASH	\$ 5,667.71	\$ -	\$ 5,574.05	\$ 93.66
957	610	BRINK COKE ACCOUNT CASH	\$ 368.82	\$ 246.10	\$ 263.92	\$ 349.00
961	610	BRINK SCIENCE CLUB CASH	\$ 394.44	\$ 5,810.10	\$ 2,791.14	\$ 3,413.40
970	610	BRINK SPECIAL OLYMPICS CASH	\$ 1,109.54	\$ -	\$ -	\$ 1,109.54
973	610	BRINK STUDENT COUNCIL CASH	\$ 2,633.06	\$ 39,961.71	\$ 25,021.93	\$ 17,572.84
974	610	BRINK STUDENT STORE CASH	\$ 33,392.31	\$ 51,159.79	\$ 49,046.84	\$ 35,505.26
982	610	BRINK TECHNOLOGY STUDENT CASH	\$ 2,227.31	\$ 122.56	\$ 510.00	\$ 1,839.87
988	610	BRINK ESPORTS CASH	\$ 1,622.04	\$ 300.00	\$ -	\$ 1,922.04
990	610	BRINK CREW CASH	\$ 1,048.48	\$ 117.65	\$ 432.75	\$ 731.38
993	610	BRINK YEARBOOK CASH	\$ 14,368.20	\$ 2,012.09	\$ 2,844.17	\$ 13,536.12
846	650	H.E. ACADEMIC CLUB CASH	\$ 770.26	\$ 630.00	\$ 478.66	\$ 921.60
853	650	H.E. BAND CASH	\$ 261.46	\$ -	\$ 26.91	\$ 234.55
862	650	H.E. CHEERLEADERS CASH	\$ 615.76	\$ -	\$ 101.95	\$ 513.81
863	650	H.E. CHORUS CASH	\$ 286.45	\$ 538.22	\$ 145.00	\$ 679.67
925	650	H.E. LIBRARY CASH	\$ 7,687.99	\$ 2,978.39	\$ 304.53	\$ 10,361.85
937	650	H.E. NATL JR. HONOR SOCIETY CASH	\$ 3,574.37	\$ 9,624.15	\$ 6,704.06	\$ 6,494.46
946	650	H.E. TABLETOP GAMING CLUB CASH	\$ 758.30	\$ 1,015.00	\$ -	\$ 1,773.30
949	650	H.E. POM SQUAD CASH	\$ 806.45	\$ 1,636.59	\$ 2,414.90	\$ 28.14
957	650	H.E. COKE ACCOUNT CASH	\$ 966.04	\$ 281.00	\$ 1,140.69	\$ 106.35
961	650	H.E. SCIENCE CLUB CASH	\$ 2,418.30	\$ -	\$ 336.72	\$ 2,081.58
965	650	H.E. SPECIAL EDUCATION CASH	\$ 509.70	\$ 523.00	\$ 795.54	\$ 237.16

Moore Public Schools
School Activity Month End Report
For Year to Date Ended 12/31/25

(Sort = Site/Project)

Proj	Site	Description	Beginning Balance	Receipts	Payments	Ending Balance
973	650	H.E. STUDENT COUNCIL CASH	\$ 11,178.34	\$ 2,681.20	\$ 5,480.45	\$ 8,379.09
974	650	H.E. STUDENT STORE CASH	\$ 12,799.67	\$ 54,992.01	\$ 52,254.15	\$ 15,537.53
982	650	H.E. TECHNOLOGY STUDENT CASH	\$ 353.43	\$ 1,640.17	\$ 250.00	\$ 1,743.60
992	650	H.E. WRITING CLUB CASH	\$ 1,840.84	\$ 455.00	\$ 53.86	\$ 2,241.98
993	650	H.E. YEARBOOK CASH	\$ 15,943.04	\$ 400.00	\$ 665.00	\$ 15,678.04
847	655	H.W. ACADEMIC TEAM CASH	\$ 577.31	\$ 1,432.84	\$ 1,165.94	\$ 844.21
851	655	H.W. ART CLUB CASH	\$ 1,674.11	\$ 493.00	\$ -	\$ 2,167.11
853	655	H.W. BAND CASH	\$ 3,251.82	\$ 970.00	\$ 602.17	\$ 3,619.65
862	655	H.W. CHEER CASH	\$ -	\$ 6,361.46	\$ 944.52	\$ 5,416.94
863	655	H.W. CHORUS CASH	\$ 873.51	\$ 288.53	\$ 95.00	\$ 1,067.04
889	655	H.W. FACULTY ACCOUNT CASH	\$ 570.27	\$ 172.85	\$ 373.84	\$ 369.28
925	655	H.W. LIBRARY CASH	\$ 1,028.76	\$ 1,158.28	\$ 668.68	\$ 1,518.36
937	655	H.W. NATL HONOR SOCIETY CASH	\$ 1,575.86	\$ -	\$ 382.59	\$ 1,193.27
947	655	H.W. PEP CLUB CASH	\$ 7,994.11	\$ 421.27	\$ 8,124.03	\$ 291.35
951	655	H.W. ROBOTICS CASH	\$ 1,796.96	\$ -	\$ -	\$ 1,796.96
961	655	H.W. SCIENCE CLUB CASH	\$ 61.67	\$ -	\$ -	\$ 61.67
965	655	H.W. SPECIAL EDUCATION CASH	\$ 893.57	\$ 90.00	\$ 89.86	\$ 893.71
973	655	H.W. STUDENT COUNCIL CASH	\$ 4,773.71	\$ 622.00	\$ 672.05	\$ 4,723.66
974	655	H.W. STUDENT STORE CASH	\$ 51,208.48	\$ 22,513.64	\$ 25,156.21	\$ 48,565.91
982	655	H.W. TECHNOLOGY STUDENT CASH	\$ 1,871.16	\$ 2,798.81	\$ 2,922.18	\$ 1,747.79
993	655	H.W. YEARBOOK CASH	\$ 2,339.41	\$ 1,382.25	\$ 3,650.99	\$ 70.67
847	680	W.J.H. ACADEMIC TEAM CASH	\$ 197.87	\$ -	\$ -	\$ 197.87
851	680	W.J.H. ART CLUB CASH	\$ 1,931.20	\$ 162.66	\$ 414.34	\$ 1,679.52
853	680	W.J.H. BAND CASH	\$ 12,524.36	\$ 8,344.33	\$ 6,737.26	\$ 14,131.43
862	680	W.J.H. CHEERLEADERS CASH	\$ 5,594.56	\$ -	\$ -	\$ 5,594.56
889	680	W.J.H. FACULTY FUND CASH	\$ 759.42	\$ 2,786.50	\$ 2,462.71	\$ 1,083.21
907	680	W.J.H. GYM ACCOUNT CASH	\$ 420.23	\$ -	\$ -	\$ 420.23
925	680	W.J.H. LIBRARY CASH	\$ 1,550.96	\$ -	\$ 39.83	\$ 1,511.13
937	680	W.J.H. NATIONAL HONOR SOC CASH	\$ 112.66	\$ -	\$ 20.00	\$ 92.66
939	680	W.J.H. NEWSPAPER CASH	\$ 401.44	\$ -	\$ -	\$ 401.44
949	680	W.J.H. POM SQUAD CASH	\$ 3,747.61	\$ 1,100.00	\$ 1,407.60	\$ 3,440.01
951	680	W.J.H. ROBOTICS CLUB CASH	\$ 1,924.13	\$ -	\$ -	\$ 1,924.13
965	680	W.J.H. SPECIAL EDUCATION CASH	\$ 5,124.37	\$ 4,062.35	\$ 2,192.17	\$ 6,994.55
973	680	W.J.H. STUDENT COUNCIL CASH	\$ 1,669.41	\$ 156.88	\$ 124.08	\$ 1,702.21
974	680	W.J.H. STUDENT STORE CASH	\$ 22,081.04	\$ 11,294.05	\$ 15,946.98	\$ 17,428.11
982	680	W.J.H. TECHNOLOGY STUDENT CASH	\$ 2,098.12	\$ 593.00	\$ 150.00	\$ 2,541.12
987	680	W.J.H. VOCAL CASH	\$ 2,079.89	\$ 646.16	\$ 969.92	\$ 1,756.13
988	680	W.J.H. ESPORTS CASH	\$ 600.85	\$ 90.00	\$ 499.00	\$ 191.85
993	680	W.J.H. YEARBOOK CASH	\$ -	\$ 182.00	\$ 29.13	\$ 152.87
804	685	C.J.H. FACILITY USAGE CASH	\$ 682.76	\$ -	\$ -	\$ 682.76
841	685	C.J.H. ARCHERY CASH	\$ 1,402.72	\$ -	\$ -	\$ 1,402.72
847	685	C.J.H. ACADEMIC TEAM CASH	\$ 806.70	\$ -	\$ 703.93	\$ 102.77
851	685	C.J.H. ART CLUB CASH	\$ 1,705.10	\$ 1,495.71	\$ 549.97	\$ 2,650.84
853	685	C.J.H. BAND CASH	\$ 2,145.09	\$ -	\$ 345.93	\$ 1,799.16
862	685	C.J.H. CHEERLEADERS CASH	\$ 1,705.29	\$ -	\$ -	\$ 1,705.29
863	685	C.J.H. CHORUS CASH	\$ 2,181.78	\$ 75.00	\$ 30.89	\$ 2,225.89
925	685	C.J.H. LIBRARY CASH	\$ 3,496.44	\$ 2,953.51	\$ 3,157.36	\$ 3,292.59
937	685	C.J.H. NATL JR. HONOR SOC CASH	\$ 851.87	\$ 739.04	\$ 465.70	\$ 1,125.21
939	685	C.J.H. NEWSPAPER CASH	\$ 4.28	\$ -	\$ -	\$ 4.28
940	685	NATIVE AMERICAN STUDENT ASSOC. CASH ACCT	\$ 437.30	\$ -	\$ -	\$ 437.30
949	685	C.J.H. POM SQUAD CASH	\$ 2,751.15	\$ 1,100.00	\$ 2,473.50	\$ 1,377.65
957	685	C.J.H. COKE ACCOUNT CASH	\$ 500.20	\$ 1,209.34	\$ 1,573.55	\$ 135.99
961	685	C.J.H. SCIENCE CLUB CASH	\$ 23.64	\$ -	\$ -	\$ 23.64
965	685	C.J.H. SPECIAL EDUCATION CASH	\$ 896.75	\$ 352.25	\$ 636.38	\$ 612.62
970	685	C.J.H. SPECIAL OLYMPICS CASH	\$ 255.78	\$ -	\$ 187.00	\$ 68.78
973	685	C.J.H. STUDENT COUNCIL CASH	\$ 1,111.12	\$ 1,373.33	\$ 1,077.15	\$ 1,407.30
974	685	C.J.H. STUDENT STORE CASH	\$ 80,232.74	\$ 15,025.97	\$ 15,356.49	\$ 79,902.22
982	685	C.J.H. TECHNOLOGY STUDENT CASH	\$ 194.63	\$ 290.00	\$ 150.00	\$ 334.63
988	685	C.J.H. ESPORTS CASH	\$ 417.20	\$ 598.02	\$ 29.60	\$ 985.62
993	685	C.J.H. YEARBOOK CASH	\$ 4,370.03	\$ 319.10	\$ 234.20	\$ 4,454.93
995	685	C.J.H. YOUTH & GOVERNMENT CASH	\$ 217.21	\$ 60.00	\$ -	\$ 277.21
846	690	SRJH ACADEMIC CLUB CASH	\$ 1,153.62	\$ -	\$ 370.00	\$ 783.62
851	690	SRJH ART CLUB CASH	\$ 160.16	\$ 1,260.00	\$ 1,382.66	\$ 37.50
853	690	SRJH BAND CASH	\$ 3,268.51	\$ 400.00	\$ 1,044.90	\$ 2,623.61
862	690	SRJH CHEERLEADERS CASH	\$ 5,225.00	\$ -	\$ 5,224.95	\$ 0.05
863	690	SRJH CHORUS CASH	\$ 2,885.15	\$ 1,118.32	\$ 1,031.70	\$ 2,971.77
925	690	SRJH LIBRARY CASH	\$ 4,856.39	\$ 58.82	\$ 232.88	\$ 4,682.33
937	690	SRJH NATIONAL JR. HONOR SOCIETY CASH	\$ 993.03	\$ 1,664.85	\$ 1,230.21	\$ 1,427.67
949	690	SRJH POM SQUAD CASH	\$ 230.57	\$ -	\$ -	\$ 230.57
956	690	STEM - SJH CASH	\$ 1,263.77	\$ 1,490.21	\$ 2,429.90	\$ 324.08
957	690	SRJH FACULTY COKE CASH	\$ 1,720.39	\$ 378.00	\$ 339.19	\$ 1,759.20
961	690	SRJH SCIENCE CLUB CASH	\$ 1,763.41	\$ 1,699.52	\$ 360.28	\$ 3,102.65
965	690	SRJH SPECIAL EDUCATION CASH	\$ 1,233.61	\$ -	\$ 47.01	\$ 1,186.60
970	690	SRJH SPECIAL OLYMPICS CASH	\$ 4,029.98	\$ -	\$ 754.58	\$ 3,275.40
973	690	SRJH STUDENT COUNCIL CASH	\$ 8,137.92	\$ 2,271.06	\$ 5,996.50	\$ 4,412.48
974	690	SRJH STUDENT STORE CASH ACCT	\$ 42,386.73	\$ 67,822.32	\$ 48,915.56	\$ 61,293.49
982	690	SRJH TECHNOLOGY STUDENT CASH	\$ 1,075.75	\$ 2,677.25	\$ 2,200.00	\$ 1,553.00
993	690	SRJH YEARBOOK CASH	\$ 6,539.02	\$ -	\$ 180.00	\$ 6,359.02

Moore Public Schools
School Activity Month End Report
For Year to Date Ended 12/31/25

(Sort = Site/Project)

Proj	Site	Description	Beginning Balance	Receipts	Payments	Ending Balance
804	705	M H S. FACILITY USAGE CASH	\$ 2,819.83	\$ -	\$ -	\$ 2,819.83
812	705	CLASS OF 2029 CASH ACCT.	\$ -	\$ 500.00	\$ 188.89	\$ 311.11
819	705	M H S. - MOORE LOVE CASH	\$ 19.80	\$ -	\$ 19.80	\$ -
822	705	CLASS OF 2027 CASH ACCT.	\$ 1,746.24	\$ 4,844.86	\$ 989.43	\$ 5,601.67
833	705	CLASS OF 2025 CASH ACCT.	\$ 5,039.29	\$ (0.59)	\$ 5,038.70	\$ -
844	705	M H S ASTRONOMY CLUB CASH	\$ 6.73	\$ -	\$ -	\$ 6.73
845	705	M H S. LEADER IN ME LEADERSHIP CASH	\$ 120.85	\$ 288.98	\$ 119.87	\$ 289.96
847	705	M H S. ACADEMIC TEAM CASH	\$ 21.86	\$ -	\$ -	\$ 21.86
848	705	CLASS OF 2028 CASH ACCT.	\$ 1,368.33	\$ 548.10	\$ 155.49	\$ 1,760.94
849	705	M H S. APOLLYRAS CASH	\$ 122.57	\$ 50.00	\$ 74.80	\$ 97.77
851	705	M H S. ART CLUB CASH	\$ 649.37	\$ 70.00	\$ 491.41	\$ 227.96
853	705	M H S. BAND CASH	\$ 2.82	\$ 2,500.00	\$ 2,500.00	\$ 2.82
857	705	M H S. AVIATION CASH	\$ 300.00	\$ 300.00	\$ -	\$ 600.00
862	705	M H S. CHEERLEADERS CASH	\$ 18,169.34	\$ 275.00	\$ 12,005.45	\$ 6,438.89
872	705	M H S. CLOSE-UP CASH	\$ 66.36	\$ -	\$ -	\$ 66.36
873	705	M H S. FUSE CASH	\$ 2,018.61	\$ 130.00	\$ 648.27	\$ 1,500.34
879	705	M H S. DECA CASH	\$ 128.22	\$ -	\$ -	\$ 128.22
882	705	M H S. DRAMA CASH	\$ 20,992.77	\$ 23,034.23	\$ 20,505.06	\$ 23,521.94
895	705	M H S. FBLA CASH	\$ 2,810.65	\$ 4,891.60	\$ 3,560.32	\$ 4,141.93
896	705	M H S. FFA CASH	\$ 62,182.89	\$ 42,586.80	\$ 57,654.72	\$ 47,114.97
897	705	M H S. FCCLA CASH	\$ -	\$ 3,486.85	\$ 977.94	\$ 2,508.91
898	705	M H S. FJA CASH	\$ 332.09	\$ -	\$ -	\$ 332.09
900	705	M H S. FOREIGN LANGUAGE CASH	\$ 48.16	\$ -	\$ -	\$ 48.16
901	705	M H S. FRENCH CLUB CASH	\$ 939.43	\$ -	\$ -	\$ 939.43
904	705	M H S. ART APPRECIATION CASH	\$ 239.72	\$ 340.00	\$ 310.27	\$ 269.45
912	705	M H S. HORTICULTURE CLUB CASH	\$ 48,942.78	\$ 1,971.49	\$ 5,366.39	\$ 45,547.88
921	705	M H S. KEY CLUB CASH	\$ 9,260.55	\$ 1,292.66	\$ 1,292.50	\$ 9,260.71
924	705	M H S. LATIN CLUB CASH	\$ 1,276.14	\$ 256.10	\$ -	\$ 1,532.24
925	705	M H S. LIBRARY CASH	\$ 302.56	\$ -	\$ -	\$ 302.56
928	705	LEADERSHIP CASH ACCT.	\$ 586.78	\$ 4,685.65	\$ 2,923.74	\$ 2,348.69
936	705	M H S. MOCK TRIAL CASH	\$ 278.09	\$ -	\$ -	\$ 278.09
937	705	M H S. NATL HONOR SOCIETY CASH	\$ 1,236.05	\$ 3,485.07	\$ 1,060.00	\$ 3,661.12
943	705	SCIENCE DEPT. CASH ACCT.	\$ 5,797.26	\$ 1,025.00	\$ 49.66	\$ 6,772.60
949	705	M H S. POM PON SQUAD CASH	\$ 739.29	\$ -	\$ -	\$ 739.29
951	705	M H S. ROBOTICS CASH	\$ 4,499.22	\$ 3,611.64	\$ 2,036.70	\$ 6,074.16
952	705	M H S. PSAT/ACT CASH	\$ 2,758.25	\$ 4,075.00	\$ 2,270.52	\$ 4,562.73
954	705	M H S. SPED TRANSITION CASH	\$ 19,563.51	\$ 15,288.00	\$ 14,069.68	\$ 20,781.83
959	705	M H S. SCHOLASTIC CASH	\$ 11,159.45	\$ 16,746.00	\$ 63.98	\$ 27,841.47
961	705	M H S. SCIENCE CLUB CASH	\$ 216.34	\$ -	\$ -	\$ 216.34
964	705	M H S. SPANISH CLUB CASH	\$ 175.09	\$ 120.00	\$ 82.90	\$ 212.19
965	705	M H S. SPECIAL EDUCATION CASH	\$ 26,459.87	\$ 194.00	\$ 2,441.87	\$ 24,212.00
966	705	M H S. SPECIAL PROJECTS CASH	\$ 2,602.99	\$ 2,000.00	\$ 2,876.00	\$ 1,726.99
967	705	M H S. SPEECH CASH	\$ 3,554.58	\$ 2,431.84	\$ 50.00	\$ 5,936.42
969	705	M H S. MOORE MANIACS CASH	\$ 1,140.63	\$ 139.72	\$ 608.60	\$ 671.75
971	705	M H S. SOCIAL JUSTICE & EQUITY CLUB CASH	\$ 203.34	\$ 264.98	\$ 214.76	\$ 253.56
973	705	M H S. STUDENT COUNCIL CASH	\$ 1,684.33	\$ 7,260.51	\$ 6,150.32	\$ 2,794.52
974	705	M H S. STUDENT STORE CASH	\$ 7,068.58	\$ 28,253.61	\$ 21,252.31	\$ 14,069.88
980	705	M H S. 3-D ART CASH	\$ 384.74	\$ 750.00	\$ 974.89	\$ 159.85
983	705	M H S. TEACHER'S COURTESY CASH	\$ 3,271.97	\$ 174.04	\$ 3,227.27	\$ 218.74
988	705	M H S. ESPORTS CASH	\$ 1,415.97	\$ 1,934.77	\$ 1,365.72	\$ 1,985.02
993	705	M H S. YEARBOOK CASH	\$ 32,575.24	\$ 413.75	\$ 5,465.04	\$ 27,523.95
995	705	M H S YOUTH AND GOVERNMENT CASH	\$ 390.85	\$ -	\$ -	\$ 390.85
804	710	W H S. FACILITY USAGE CASH	\$ 15,216.81	\$ -	\$ 206.80	\$ 15,010.01
812	710	CLASS OF 2029 CASH ACCT.	\$ -	\$ 5,647.48	\$ 4,056.89	\$ 1,590.59
822	710	CLASS OF 2027 CASH ACCT.	\$ 7,905.58	\$ 1,982.64	\$ 6,922.67	\$ 2,965.55
833	710	CLASS OF 2025 CASH ACCT.	\$ 3,074.99	\$ -	\$ 3,074.99	\$ -
844	710	W H S ASTRONOMY CLUB CASH	\$ 578.05	\$ 9,888.11	\$ 6,266.81	\$ 4,199.35
847	710	W H S. ACADEMIC TEAM CASH	\$ 1,032.71	\$ 1,460.11	\$ 1,118.54	\$ 1,374.28
848	710	CLASS OF 2028 CASH ACCT.	\$ 1,829.75	\$ 4,775.58	\$ 3,211.92	\$ 3,393.41
850	710	CLASS OF 2024 CASH ACCT.	\$ 5,387.33	\$ -	\$ 5,387.33	\$ -
851	710	W H S. ART CLUB CASH	\$ 7,330.52	\$ 970.08	\$ 3,007.47	\$ 5,293.13
852	710	W H S. ASIAN AMERICAN CLUB CASH	\$ 6,240.97	\$ 9,960.16	\$ 6,322.31	\$ 9,878.82
853	710	W H S. BAND CASH	\$ 1,363.52	\$ -	\$ -	\$ 1,363.52
855	710	W H S. BUSINESS DEPARTMENT CASH	\$ 216.94	\$ -	\$ -	\$ 216.94
857	710	W H S. AVIATION (JAGGED WIRES) CASH	\$ 1,676.83	\$ 2,416.04	\$ 1,091.68	\$ 3,001.19
858	710	W H S. BOOK CLUB CASH	\$ 51.25	\$ -	\$ -	\$ 51.25
862	710	W H S. CHEERLEADERS CASH	\$ 587.17	\$ -	\$ -	\$ 587.17
874	710	WHS - MOORE LOVE CASH	\$ 47.55	\$ -	\$ -	\$ 47.55
879	710	W H S. DECA CASH	\$ -	\$ 10,656.01	\$ 4,350.66	\$ 6,305.35
883	710	W H S. ENGLISH DEPARTMENT CASH	\$ 1,583.48	\$ -	\$ -	\$ 1,583.48
885	710	W H S. EBONY SOCIETY CASH	\$ 1,382.11	\$ 179.42	\$ 344.00	\$ 1,217.53
895	710	W H S. FBLA CASH	\$ 3,238.98	\$ 1,621.83	\$ 1,611.00	\$ 3,249.81
897	710	W H S. FCCLA CASH	\$ 3,189.55	\$ 3,900.00	\$ 3,880.48	\$ 3,209.07
899	710	W H S. FORENSICS CASH	\$ 237.49	\$ 610.00	\$ 59.00	\$ 788.49
902	710	FRENCH NATIONAL HONOR SOCIETY	\$ 209.52	\$ -	\$ -	\$ 209.52
904	710	W H S. ART APPRECIATION CASH	\$ 1,545.98	\$ 1,720.00	\$ 2,495.44	\$ 770.54
909	710	W H S. HANDS CLUB CASH	\$ 5,024.79	\$ -	\$ -	\$ 5,024.79
915	710	W H S. HISPANIC AMERICAN CLUB CASH	\$ 930.72	\$ 554.00	\$ 965.41	\$ 519.31

Moore Public Schools
School Activity Month End Report
For Year to Date Ended 12/31/25

(Sort = Site/Project)

Proj	Site	Description	Beginning Balance	Receipts	Payments	Ending Balance
921	710	W.H.S. KEY CLUB CASH	\$ 347.73	\$ 955.32	\$ 646.00	\$ 657.05
923	710	W.H.S. FCA CASH	\$ 112.69	\$ -	\$ -	\$ 112.69
928	710	W.H.S. LEADERSHIP CASH	\$ 215.81	\$ -	\$ -	\$ 215.81
929	710	W.H.S. MATH CLUB CASH	\$ 678.45	\$ -	\$ -	\$ 678.45
931	710	W.H.S. MEDIA CASH	\$ 1,308.03	\$ 376.22	\$ 122.46	\$ 1,561.79
933	710	W.H.S. MUSICAL PRODUCTIONS CASH	\$ 14,152.06	\$ 1,944.31	\$ 1,140.27	\$ 14,956.10
934	710	W.H.S. MULTICULTURAL CLUB CASH	\$ 9,035.67	\$ 4,917.57	\$ 5,104.96	\$ 8,848.28
937	710	W.H.S. NATIONAL HONOR SOCIETY CASH	\$ 10,765.90	\$ 21,610.82	\$ 14,592.07	\$ 17,784.65
939	710	W.H.S. NEWSPAPER CASH	\$ 2,818.42	\$ -	\$ -	\$ 2,818.42
940	710	W.H.S. NASA CASH	\$ 1,080.88	\$ -	\$ 216.43	\$ 864.45
942	710	W.H.S. YOUNG WOMEN IN LEADERSHIP CASH	\$ 169.07	\$ -	\$ -	\$ 169.07
949	710	W.H.S. POM POM SQUAD CASH	\$ 146.50	\$ 4,400.00	\$ 2,768.20	\$ 1,778.30
952	710	W.H.S. PSAT/ACT CASH	\$ 5,637.03	\$ 3,300.00	\$ 2,049.24	\$ 6,887.79
954	710	W.H.S. SPECIAL ED - MR/MH CASH	\$ 6,068.97	\$ 9,596.00	\$ 8,444.46	\$ 7,220.51
959	710	W.H.S. SCHOLASTIC CASH	\$ 16,753.65	\$ 29,888.00	\$ 356.00	\$ 46,285.65
960	710	W.H.S. STAFF ACCOUNT CASH	\$ 849.75	\$ 218.46	\$ 179.68	\$ 888.53
961	710	W.H.S. SCIENCE CLUB CASH	\$ 4,248.52	\$ 2,005.00	\$ 2,512.44	\$ 3,741.08
962	710	W.H.S. SHOW CHOIR CASH	\$ 772.36	\$ 10,312.22	\$ 6,402.46	\$ 4,682.12
963	710	W.H.S. SOCIAL STUDIES DEPT CASH	\$ 107.17	\$ -	\$ -	\$ 107.17
964	710	W.H.S. SPANISH CLUB CASH	\$ 3,738.37	\$ -	\$ 543.33	\$ 3,195.04
966	710	W.H.S. SPECIAL PROJECTS CASH	\$ 13,461.06	\$ 7,462.32	\$ -	\$ 20,923.38
970	710	W.H.S. SPECIAL OLYMPICS CASH	\$ 2,034.89	\$ 200.00	\$ 90.35	\$ 2,144.54
972	710	W.H.S. STAND CLUB CASH	\$ 194.46	\$ 792.59	\$ 420.00	\$ 567.05
973	710	W.H.S. STUDENT COUNCIL CASH	\$ 1,439.35	\$ 2,859.61	\$ 2,764.61	\$ 1,534.35
974	710	W.H.S. STUDENT STORE CASH	\$ 100,651.56	\$ 32,401.29	\$ 41,317.88	\$ 91,734.97
980	710	W.H.S. VISUAL ART CASH	\$ 3,052.19	\$ 740.00	\$ 1,265.62	\$ 2,526.57
981	710	W.H.S. EDUCATOR'S RISING CASH	\$ 2,000.00	\$ 800.00	\$ -	\$ 2,800.00
988	710	W.H.S. ESPORTS CASH	\$ 1,025.54	\$ 780.00	\$ 115.56	\$ 1,689.98
989	710	W.H.S. TECH NOW CASH	\$ 220.73	\$ 58.00	\$ -	\$ 278.73
991	710	W.H.S. CREATIVE WRITING CASH	\$ 36.00	\$ -	\$ -	\$ 36.00
993	710	W.H.S. YEARBOOK CASH	\$ 54,681.82	\$ 125.00	\$ 18,053.22	\$ 36,753.60
995	710	W.H.S. YOUTH AND GOVERNMENT CASH	\$ 1,228.76	\$ -	\$ -	\$ 1,228.76
804	715	SOUTHMOORE FACILITY USAGE CASH	\$ 25,808.19	\$ -	\$ 157.40	\$ 25,650.79
812	715	CLASS OF 2029 CASH ACCT.	\$ -	\$ 405.88	\$ -	\$ 405.88
822	715	CLASS OF 2027 CASH ACCT.	\$ 3,342.13	\$ 15,549.66	\$ 2,930.25	\$ 15,961.54
833	715	CLASS OF 2025 CASH ACCT.	\$ 1,954.86	\$ -	\$ 1,954.86	\$ -
847	715	SOUTHMOORE ACADEMIC TEAM CASH	\$ 358.40	\$ -	\$ 75.00	\$ 283.40
848	715	CLASS OF 2028 CASH ACCT.	\$ 1,403.18	\$ 2,048.23	\$ 478.75	\$ 2,972.66
851	715	SOUTHMOORE ART CLUB/3D CASH	\$ 1,274.89	\$ 2,116.00	\$ 3,087.52	\$ 303.37
852	715	SOUTHMOORE AAPI CASH	\$ 233.65	\$ 650.00	\$ -	\$ 883.65
853	715	SOUTHMOORE BAND CASH	\$ 1,199.07	\$ -	\$ -	\$ 1,199.07
857	715	SOUTHMOORE AVIATION CASH	\$ 160.00	\$ 962.00	\$ -	\$ 1,122.00
860	715	BLACK STUDENT ASSOCIATION CASH ACCT.	\$ 255.39	\$ 576.01	\$ 233.61	\$ 597.79
862	715	SOUTHMOORE CHEERLEADERS CASH	\$ 471.21	\$ -	\$ 99.45	\$ 371.76
863	715	SOUTHMOORE CHORUS CASH	\$ 24.65	\$ -	\$ -	\$ 24.65
868	715	SOUTHMOORE POM PON JV	\$ 580.39	\$ -	\$ -	\$ 580.39
871	715	SOUTHMOORE SABERSIPS CASH	\$ 7,033.38	\$ 34,963.65	\$ 28,150.74	\$ 13,846.29
879	715	SOUTHMOORE DECA CASH	\$ 23,725.86	\$ 44,952.93	\$ 52,283.50	\$ 16,395.29
881	715	SHS - MOORE LOVE CASH	\$ 60.49	\$ -	\$ -	\$ 60.49
882	715	SOUTHMOORE DRAMA CASH	\$ 1,813.26	\$ -	\$ -	\$ 1,813.26
888	715	SOUTHMOORE STUNT	\$ 612.35	\$ -	\$ -	\$ 612.35
895	715	SOUTHMOORE BUSINESS PRO. OF AMERICA CASH	\$ 3,502.48	\$ 882.45	\$ 926.00	\$ 3,458.93
897	715	SOUTHMOORE FCCLA CASH	\$ 16,791.04	\$ 6,364.80	\$ 6,902.92	\$ 16,252.92
901	715	SOUTHMOORE FRENCH CLUB CASH	\$ 506.85	\$ -	\$ -	\$ 506.85
904	715	SOUTHMOORE ART APPRECIATION CASH	\$ 4,351.11	\$ 1,220.00	\$ 1,189.88	\$ 4,381.23
905	715	SOUTHMOORE LIGHTHOUSE CASH	\$ -	\$ 551.53	\$ -	\$ 551.53
906	715	GAY STRAIGHT ALLIANCE CASH ACCT.	\$ 35.00	\$ -	\$ -	\$ 35.00
914	715	SOUTHMOORE JCL/JR. CLASSICAL LEAGUE CASH	\$ 22.44	\$ -	\$ -	\$ 22.44
915	715	SOUTHMOORE HISPANIC CLUB	\$ 521.01	\$ -	\$ -	\$ 521.01
921	715	SOUTHMOORE KEY CLUB CASH	\$ 2,054.78	\$ -	\$ -	\$ 2,054.78
926	715	SOUTHMOORE MODEL UN CASH	\$ 1,520.13	\$ 170.00	\$ -	\$ 1,690.13
927	715	SOUTHMOORE LINK CREW CASH	\$ 886.13	\$ 294.14	\$ 685.11	\$ 495.16
931	715	SOUTHMOORE MEDIA CASH	\$ 490.69	\$ 57.00	\$ -	\$ 547.69
934	715	SOUTHMOORE MULTICULTURAL CLUB CASH	\$ 679.27	\$ -	\$ -	\$ 679.27
937	715	SOUTHMOORE NATIONAL HONOR SOCIETY CASH	\$ 4,756.99	\$ 11,926.22	\$ 10,839.00	\$ 5,844.21
940	715	NATIVE AMERICAN STUDENT ASSOC. CASH ACCT	\$ 1,070.06	\$ -	\$ -	\$ 1,070.06
949	715	SOUTHMOORE POM PON SQUAD CASH	\$ 1,397.43	\$ -	\$ 134.38	\$ 1,263.05
952	715	SOUTHMOORE PSAT/ACT CASH	\$ 6,776.54	\$ 3,825.00	\$ 2,158.38	\$ 8,443.16
954	715	SOUTHMOORE SPECIAL ED. MR/MH CASH	\$ 1,808.43	\$ -	\$ 483.73	\$ 1,324.70
959	715	SOUTHMOORE SCHOLASTIC CASH	\$ 7,357.00	\$ 16,350.00	\$ 338.00	\$ 23,369.00
960	715	SOUTHMOORE STAFF ACCOUNT CASH	\$ 2,898.00	\$ 939.82	\$ 761.25	\$ 3,076.57
961	715	SOUTHMOORE SCIENCE CLUB CASH ACCT	\$ 998.57	\$ -	\$ 60.00	\$ 938.57
965	715	SOUTHMOORE SPECIAL EDUCATION CASH A	\$ 4,858.10	\$ -	\$ 661.29	\$ 4,196.81
966	715	SOUTHMOORE SPECIAL PROJECTS CASH	\$ 14.57	\$ -	\$ -	\$ 14.57
967	715	SOUTHMOORE SPEECH CASH	\$ 2,563.36	\$ 127.00	\$ 307.00	\$ 2,383.36
968	715	SOUTHMOORE YCAC CASH	\$ 34.29	\$ -	\$ -	\$ 34.29
970	715	SOUTHMOORE SPECIAL ATHLETES	\$ 5,450.19	\$ 2,222.00	\$ 582.78	\$ 7,089.41
971	715	SOUTHMOORE SOCIAL JUSTICE AND EQUITY CAS	\$ 1,113.27	\$ -	\$ -	\$ 1,113.27

Moore Public Schools
School Activity Month End Report
For Year to Date Ended 12/31/25

(Sort = Site/Project)

Proj	Site	Description	Beginning Balance	Receipts	Payments	Ending Balance
973	715	SOUTHMOORE STUDENT COUNCIL CASH	\$ 2,039.12	\$ 3,719.45	\$ 3,426.98	\$ 2,331.59
974	715	SOUTHMOORE STUDENT STORE CASH	\$ 36,831.78	\$ 30,006.68	\$ 23,792.76	\$ 43,045.70
980	715	SOUTHMOORE VISUAL ART/2-D CASH	\$ 526.28	\$ 2,420.00	\$ 1,614.71	\$ 1,331.57
988	715	SOUTHMOORE ESPORTS CASH	\$ 317.92	\$ -	\$ 50.00	\$ 267.92
989	715	SOUTHMOORE TECH NOW CASH	\$ 1,104.20	\$ 420.00	\$ 85.36	\$ 1,438.84
993	715	SOUTHMOORE YEARBOOK CASH	\$ 34,694.77	\$ -	\$ 4,015.72	\$ 30,679.05
995	715	SOUTHMOORE YOUTH AND GOVERNMENT CASH	\$ 2,007.03	\$ 493.00	\$ 460.00	\$ 2,040.03
			\$ 6,026,157.66	\$ 3,944,023.93	\$ 3,954,102.35	\$ 6,016,079.24

Moore Public Schools Athletic Dept Expense Listing

Date 12/31/25

(Sort = School/Sport/Project)

Vendor	Check		Proj		Sport		School		Sport/Proj		School Total	
295701 JAMES MCGLYNN	6100158527	12/18/25	824	806	Girls Softball	705	MHS	\$	100.00	\$	100.00	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	801	Football	710	WMHS	\$	799.00	\$	799.00	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	806	Girls Softball	715	SHS	\$	477.00	\$	477.00	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	807	Wrestling	705	MHS	\$	2,589.00	\$	2,589.00	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	807	Wrestling	705	MHS	\$	367.50	\$	2,956.50	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	807	Wrestling	715	SHS	\$	3,482.49	\$	2,956.50	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	807	Wrestling	715	SHS	\$	2,888.50	\$	6,370.99	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	838	Asst Volleyball	710	WMHS	\$	1,343.75	\$	1,343.75	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	839	Asst Boys Soccer	705	MHS	\$	1,260.00	\$	1,260.00	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	840	Head Girls Soccer	705	MHS	\$	1,300.00	\$	1,300.00	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	802	Boys Basketball	705	MHS	\$	1,414.88	\$	1,414.88	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	803	Girls Basketball	710	WMHS	\$	33.00	\$	33.00	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	806	Girls Softball	715	SHS	\$	396.04	\$	396.04	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	806	Girls Softball	715	SHS	\$	436.46	\$	832.50	\$
24200 BSN SPORTS, LLC	6100158485	12/18/25	824	807	Wrestling	715	SHS	\$	477.00	\$	477.00	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	838	Asst Volleyball	715	SHS	\$	45.00	\$	45.00	\$
212695 PUTNAM CITY HIGH SCHOOL	6100158551	12/1/25	824	807	Wrestling	715	SHS	\$	400.00	\$	1,754.50	\$
11428 MUSTANG PUBLIC SCHOOLS	6100158373	12/1/25	824	813	Golf	710	WMHS	\$	250.00	\$	250.00	\$
63260 OSDTDA	6100158391	12/1/25	824	844	Athletic Director/Secretary	705	MHS	\$	1,320.00	\$	1,320.00	\$
63260 OSDTDA	6100158391	12/1/25	824	844	Athletic Director/Secretary	710	WMHS	\$	960.00	\$	960.00	\$
63260 OSDTDA	6100158391	12/1/25	824	844	Athletic Director/Secretary	715	SHS	\$	1,410.00	\$	1,410.00	\$
11428 MUSTANG PUBLIC SCHOOLS	6100158373	12/1/25	824	845	Cross Country - Boys	715	SHS	\$	50.00	\$	50.00	\$
372480 NORMAN REGIONAL HEALTH SYSTEM	6100158373	12/1/25	824	846	Cross Country - Girls	715	SHS	\$	50.00	\$	50.00	\$
49890 PERFORMANCE HEALTH SUPPLY, INC.	6100158538	12/18/25	824	844	Athletic Director/Secretary	705	MHS	\$	208.00	\$	208.00	\$
49890 PERFORMANCE HEALTH SUPPLY, INC.	6100158528	12/18/25	824	817	Trainers	710	WMHS	\$	5,903.00	\$	208.00	\$
45196 RHINO SUPERCART,LLC	6100158396	12/1/25	824	817	Trainers	715	SHS	\$	229.00	\$	6,132.00	\$
231622 AMAZON CAPITAL SERVICES	6100158470	12/18/25	824	817	Trainers	715	SHS	\$	65.00	\$	6,132.00	\$
231622 AMAZON CAPITAL SERVICES	6100158470	12/18/25	824	817	Trainers	715	SHS	\$	34.68	\$	6,132.00	\$
231622 AMAZON CAPITAL SERVICES	6100158470	12/18/25	824	817	Trainers	715	SHS	\$	67.99	\$	6,132.00	\$
295701 JAMES MCGLYNN	6100158527	12/18/25	824	806	Girls Softball	650	HEJH	\$	99.98	\$	267.65	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	806	Girls Softball	655	HWJH	\$	140.00	\$	140.00	\$
42334 COMMERCE / WAL-MART	6100158293	12/1/25	824	817	Trainers	715	SHS	\$	477.00	\$	477.00	\$
339636 AWARD SOLUTIONS OF OKLAHOMA, LLC	6100158475	12/18/25	824	850	Tournament - Basketball	650	HEJH	\$	179.62	\$	179.62	\$
24200 BSN SPORTS, LLC	6100158319	12/1/25	824	803	Girls Basketball	685	CJH	\$	257.00	\$	257.00	\$
23768 DEL CITY HIGH SCHOOL	6100158332	12/1/25	824	802	Boys Basketball	610	Brink	\$	75.00	\$	199.97	\$
23768 DEL CITY HIGH SCHOOL	6100158332	12/1/25	824	803	Girls Basketball	610	Brink	\$	75.00	\$	150.00	\$
246107 HERITAGE HALL	6100158347	12/1/25	824	845	Cross Country - Boys	650	HEJH	\$	80.00	\$	80.00	\$
246107 HERITAGE HALL	6100158347	12/1/25	824	846	Cross Country - Girls	650	HEJH	\$	80.00	\$	80.00	\$
360430 NATA MEMBERSHIP DEPT. 41885	6100158376	12/1/25	824	844	Athletic Director/Secretary	715	SHS	\$	250.00	\$	160.00	\$
360430 NATA MEMBERSHIP DEPT. 41885	6100158376	12/1/25	824	844	Athletic Director/Secretary	715	SHS	\$	212.00	\$	96.00	\$
360430 NATA MEMBERSHIP DEPT. 41885	6100158376	12/1/25	824	844	Athletic Director/Secretary	715	SHS	\$	250.00	\$	96.00	\$
37647 BRANDY CORCORAN	6100158493	12/1/25	824	844	Athletic Director/Secretary	051	Ath Dept	\$	250.00	\$	96.00	\$
44983 ADRIAN DAVIS	6100158493	12/1/25	824	844	Athletic Director/Secretary	051	Ath Dept	\$	183.40	\$	415.38	\$
306622 JASON LINGO	6100158519	12/1/25	824	844	Athletic Director/Secretary	680	WJH	\$	81.90	\$	81.90	\$
263877 CHAD MASHBURN	6100158360	12/1/25	824	844	Athletic Director/Secretary	705	MHS	\$	196.70	\$	196.70	\$

Moore Public Schools
Athletic Dept Expense Listing
Date 12/31/25

(Sort = School/Sport/Project)

Vendor	Check	Proj	Sport	School	Sport/Proj		School Total
					SHS	WMHS	
GREG GEORGE	6100158343	12/1/25	824	844	Athletic Director/Secretary	715	690.20
COMMERCIAL WAL-MART	6100158430	12/1/25	824	850	Tournament - Basketball	650	77.89
07 BARBECUE AND CATERING LLC	6100158466	12/1/25	824	850	Tournament - Basketball	650	400.00
HIDEAWAY PIZZA - MOORE	6100158512	12/1/25	824	850	Tournament - Basketball	650	243.84
RAISING CANES RESTAURANTS, LLC	6100158554	12/1/25	824	850	Tournament - Basketball	650	107.59
369152 RAISING CANES RESTAURANTS, LLC	6100158554	12/1/25	824	850	Tournament - Basketball	650	291.88
OKC PUBLIC TENNIS, LLC	6100158381	12/1/25	824	844	Athletic Director/Secretary	710	1,121.20
91345 OKC PUBLIC TENNIS, LLC	6100158381	12/1/25	824	844	Athletic Director/Secretary	715	700.00
91345 UPS STORE - #5312	6100158417	12/1/25	824	844	Athletic Director/Secretary	051	700.00
242926 VIDEO REALITY, INC.	6100158571	12/1/25	824	844	Athletic Director/Secretary	715	700.00
9418 BROOKS INDUSTRIES	6100158884	12/1/25	824	844	Athletic Director/Secretary	051	2,535.00
114300 MPS ATHLETIC-PAYROLL	6100158530	12/1/25	824	844	Athletic Director/Secretary	051	1,237.98
45000 GABE TARPLEY	6100158410	12/1/25	825	801	Football	710	1,101.30
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	801	Football	705	700.00
242000 BSN SPORTS, LLC	6100158885	12/1/25	825	801	Football	705	202.00
242000 BSN SPORTS, LLC	6100158319	12/1/25	825	801	Football	710	413.75
242000 BSN SPORTS, LLC	6100158319	12/1/25	825	801	Football	710	465.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	803	Girls Basketball	710	280.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	842	Coordinator	710	112.50
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	845	Cross Country - Boys	715	1,159.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	845	Cross Country - Boys	715	1,489.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	801	Football	705	1,716.04
242000 BSN SPORTS, LLC	6100158319	12/1/25	825	803	Girls Basketball	710	99.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	842	Coordinator	710	195.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	842	Coordinator	705	132.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	801	Football	610	132.00
42092 GAME CHANGING IMAGE, LLC	6100158505	12/1/25	825	801	Football	610	4,123.35
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	803	Girls Basketball	690	520.00
242000 BSN SPORTS, LLC	6100158485	12/1/25	825	803	Girls Basketball	690	464.33
339636 AWARD SOLUTIONS OF OKLAHOMA, LLC	6100158475	12/1/25	825	803	Football	610	140.09
45279 CICHS PIZZA - MIDWEST CITY	6100158492	12/1/25	825	845	Cross Country - Boys	715	380.09
209953 UNIVERSITY SILKSCREEN	6100158569	12/1/25	825	803	Girls Basketball	690	380.09
341320 BOSSPRINT DESIGN, INC.	6100158482	12/1/25	825	842	Coordinator	715	162.00
42334 COMMERCE / WAL-MART	6100158452	12/1/25	825	842	Coordinator	705	333.00
44196 SLIM CHICKENS - MOORE	6100158402	12/1/25	825	842	Coordinator	710	263.62
44196 SLIM CHICKENS - MOORE	6100158402	12/1/25	825	842	Coordinator	710	840.00
44196 SLIM CHICKENS - MOORE	6100158402	12/1/25	825	842	Coordinator	710	1,750.00
27950 ESKIMO JOES	6100158402	12/1/25	825	842	Coordinator	710	350.00
39860 TITAN AUDIO VISUAL	6100158336	12/1/25	825	842	Coordinator	715	62.60
45230 COURTYARD MARRIOTT FAYETTEVILLE	6100158413	12/1/25	825	849	Spirit Coordinator	705	153.00
114300 MPS ATHLETIC-PAYROLL	6100158495	12/1/25	825	845	Cross Country - Boys	715	380.16
114300 MPS ATHLETIC-PAYROLL	6100158530	12/1/25	825	801	Football	715	322.95
114300 MPS ATHLETIC-PAYROLL	6100158366	12/1/25	825	900	Spirit Coordinator	715	322.95
24200 BSN SPORTS, LLC	6100158485	12/1/25	826	844	Athletic Director/Secretary	051	403.69
292389 CARD SERVICES	6100158572	12/1/25	826	844	Athletic Director/Secretary	051	791.00
292389 CARD SERVICES	6100158572	12/1/25	826	844	Athletic Director/Secretary	051	811.92
231622 CARD SERVICES	6100158470	12/1/25	826	844	Athletic Director/Secretary	051	811.92
231622 CARD SERVICES	6100158470	12/1/25	826	844	Athletic Director/Secretary	051	174.76
44758 AMAZON CAPITAL SERVICES	6100158450	12/1/25	826	844	Athletic Director/Secretary	051	308.95

Moore Public Schools
Athletic Dept Expense Listing
Date 12/31/25

(Sort = School/Sport/Project)

	Vendor		Check	Proj	Sport		School		Sport/Proj	School Total
38294	ACE PARTY SUPPLIES		6100158468	12/18/25	826	800	Athletic Programs	051	Ath Dept	\$ 2,309.70
38294	ACE PARTY SUPPLIES		6100158468	12/18/25	826	800	Athletic Programs	051	Ath Dept	\$ 77.15
38294	ACE PARTY SUPPLIES		6100158468	12/18/25	826	800	Athletic Programs	051	Ath Dept	\$ 44.95
38294	ACE PARTY SUPPLIES		6100158468	12/18/25	826	800	Athletic Programs	051	Ath Dept	\$ 160.40
24200	BSN SPORTS, LLC		6100158319	12/11/25	832	801	Football	710	WMHS	\$ 1,025.00
24200	BSN SPORTS, LLC		6100158485	12/18/25	832	801	Football	715	SHS	\$ 202.50
24200	BSN SPORTS, LLC		6100158319	12/11/25	832	806	Girls Softball	710	WMHS	\$ 2,765.50
24200	BSN SPORTS, LLC		6100158319	12/11/25	832	840	Head Girls Soccer	705	MHS	\$ 698.00
24200	BSN SPORTS, LLC		6100158485	12/18/25	832	801	Football	610	Brink	\$ 712.80
										\$ 75,322.14
										\$ 75,322.14
										\$ 75,322.14

Booster Club Status

January 12, 2026

Booster Clubs 2025-2026	Booster Clubs 2025-2026 (Cont'd)
Moore Council PTA	
MPS Foundation	
MPS Community Fund - CLOSING FOUNDATION	
BJH Cheer	HEJH Choir
BJH Pom	HEJH Pom
CJH Cheer - NO SQUAD SY25-26	HWJH Cheer
CJH Choir - Need Financials for SY18-19	HWJH Pom - NO SQUAD SY25-26
CJH Pom	MWJH Cheer - NO SQUAD SY25-26
HEJH Cheer	MWJH Pom
Moore High School	SRJH Cheer
MHS FFA (Ag)	SRJH Pom - NO SQUAD SY25-26
MHS Band	
MHS Baseball	
MHS Boys' Basketball	
MHS Girl's Basketball	
MHS Cheer	
MHS Choir	
MHS Football	
MHS Golf	
MHS Pom	
Southmoore High School	
SHS Band	
SHS Band Parents, Patrons and Alumni Assoc	
SHS Baseball	
SHS Basketball	
SHS Cheer	
SHS Football - Gold Club	
SMSabercats Golf	
SHS Pom	
SHS Girl's Soccer	
SHS Sabercats Soccer Club, inc.	
Westmoore High School	
WHS Band	
WHS Baseball	
WHS Basketball	
WHS Cheer	
WHS Football - Kickoff Club	
WHS Pom	
WHS Boys' Soccer	
WHS Girls' Golf	
	Moore High School (Cont'd)
	MHS Boys' Soccer
	MHS Lady Lions Soccer
	MHS Lady Lions Softball
	MHS Lions Volleyball
	MHS Speech & Debate
	MHS Swim
	MHS Tennis
	MHS Track & XC
	MHS Wrestling
	Southmoore High School (Cont'd)
	SHS Softball
	SHS Speech & Debate
	SHS Special Athletes
	Sabercat Sports Med
	SHS Theatre Foundation
	SHS XC & Track Booster Club - NOT SANCTIONING
	SHS Vocal Music Foundation
	SHS Volleyball
	SHS Takedown Club
	Westmoore High School (Cont'd)
	WHS Lady Jaguar Soccer
	WHS Fastpitch Softball
	WHS Speech & Debate
	WHS Swim Team
	WHS XC & Track
	WHS Backhand Booster Club
	WHS Volleyball
	WHS Wrestling
	WHS Athletic Training Booster

*Yellow highlight - Sanctioned for 2025-2026

*Coral highlight - On agenda to sanction for 2025-2026

Schedule of Investments
December 31, 2025

Fund	Bank	Type of Account	Rate	Total
General Fund	BancFirst	Sweep	3.34%	\$ 1,496,188.77
	Commerce	High Balance		\$ 10,083,947.70
	Commerce	T-Bill		\$ -
	OLAP	Liquid Asset Pool	3.59%	\$ 1,325,976.26
	BOK	Money Market	3.55%	\$ 2,931,723.87
Building Fund	BancFirst	Sweep	3.34%	\$ -
	Commerce	High Balance		\$ 1,414,169.89
	Commerce	T-Bill	3.79%	\$ 2,335,373.81
	OLAP	Liquid Asset Pool	3.59%	\$ 2,459,839.65
	BOK	Money Market	3.55%	\$ 2,549,946.34
	BOK	T-Bill		\$ -
Child Nutrition	BancFirst	Sweep (22)	3.34%	\$ 1,104,669.23
	BancFirst	Sweep (60)	3.34%	\$ 86.92
	Commerce	High Balance		\$ 41,168.05
	Commerce	T-Bill	3.79%	\$ 2,854,345.77
	OLAP	Liquid Asset Pool	3.59%	\$ 901,583.43
	BOK	Money Market	3.55%	\$ 1,169,215.21
2021 Bond	Commerce	High Balance		\$ 30,998.17
2022A Bond	Commerce	High Balance		\$ 117,919.63
	BOK	Money Market	0.00%	\$ -
2023 Bond	Commerce	High Balance		\$ 3,363.65
	Commerce	T-Bill		\$ -
	OLAP	Liquid Asset Pool	3.59%	\$ 49,264.59
	BOK	Money Market	3.55%	\$ 271,398.74
2024 Bond	Commerce	High Balance		\$ 4,401.79
	Commerce	T-Bill		\$ -
	Commerce	CD		\$ -
	OLAP	Liquid Asset Pool	3.59%	\$ 2,801,558.91
2025 Bond	Commerce	High Balance		\$ 2,984,888.26
	Commerce	T-Bill	3.44%	\$ 11,999,763.08
	BOK	Money Market	3.55%	\$ 3,428,014.37
	OLAP	Liquid Asset Pool	3.59%	\$ 160,805.09
	Liberty	CD	4.25%	\$ 5,060,322.51
Sinking Fund	Commerce	High Balance		\$ 5,320,788.13
	Commerce	T-Bill	3.79%	\$ 16,182,687.46
	OLAP	Liquid Asset Pool	3.59%	\$ 15,729,395.15
	BOK	Money Market	3.55%	\$ 3,475,582.40
School Activity	BancFirst	Sweep	3.34%	\$ 1,249,292.85
	Commerce	T-Bill	3.79%	\$ 1,690,920.86
	Commerce	High Balance		\$ 79.14
	BOK	Money Market	3.55%	\$ 2,885,971.43
Insurance Recovery	BOK	Money Market	3.55%	\$ 527,359.52
Grand Total of Investments				<u>\$ 104,643,010.63</u>

Schedule of Checking Accounts
December 31, 2025

Fund	Bank	Total
General Fund	BancFirst	\$ 700,000.00
Workers Comp	BancFirst	\$ 177,726.58
Building Fund	BancFirst	\$ 17,493.22
Child Nutrition	BancFirst (22)	\$ 120,000.00
Child Nutrition	BancFirst (60)	\$ 100,390.32
2021 Bond	Commerce	\$ 470.33
2022A Bond	Commerce	\$ 140.75
2023 Bond	Commerce	\$ 2,984.49
2024 Bond	Commerce	\$ 298.90
2025 Bond	Commerce	\$ 1,538.37
School Activity	BancFirst	\$ 370,000.00
Total of Checking Accounts		<u>\$ 1,491,042.96</u>
Grand Total - Checking and Investments		<u>\$ 106,134,053.59</u>

Securities Pledged by Depository

Pledgor Bank	Safekeeping Bank	Amount
BancFirst		
Federal Securities	Federated Securities	\$ 3,850,237.77
Pledged Securities	The Bankers Bank	\$ 1,755,047.01
	Sub-Total BancFirst	\$ 5,605,284.78
Commerce	Federal Reserve - Kansas City	\$ 19,811,451.88
Commerce	CD's	
Commerce	T-Bill	\$ 35,063,090.98
Liberty National	CD's	\$ 5,060,322.51
BOK	Money Market	\$ 17,239,211.88
OLAP	Liquid Asset Pool	\$ 23,428,423.08
Grand Total - Pledged Securities		<u>\$ 106,207,785.11</u>
Grand Total - Checking and Investments		<u>\$ 106,134,053.59</u>
Pledged Securities as a % age of Checking & Investments		100%

Monthly Bank Balances
December 31, 2025

Banks	Funds	Type	Account #	Balance	Interest Rate
BancFirst	Gen Fund - 11	Sweep	0007	\$ 1,496,188.77	3.34%
	Gen Fund - 11	Checking	0898	\$ 700,000.00	-
	Gen Fund - 11	Workers Comp	1623	\$ 177,726.58	-
	Bldg Fund - 21	Sweep	0949	\$ -	3.34%
	Bldg Fund - 21	Checking	0708	\$ 17,493.22	-
	CNO - 22	Sweep	0948	\$ 1,104,669.23	3.34%
	CNO - 22	Checking	2798	\$ 120,000.00	-
	CNO - 60	Sweep	0951	\$ 86.92	3.34%
	CNO - 60	Checking	8066	\$ 100,390.32	-
	School Act - 61	Sweep	0950	\$ 1,249,292.85	3.34%
Commerce	School Act - 61	Checking	0510	\$ 370,000.00	-
			Total	\$ 5,335,847.89	
	Gen Fund - 11	CD	0528	\$ -	
	Bldg Fund - 21	T-Bill	0528	\$ 2,335,373.81	3.79%
	CNO - 22	T-Bill	0528	\$ 2,854,345.77	3.79%
	2021 Bond - 31	CD	0528	\$ -	
	2022A Bond - 32	CD	0528	\$ -	
	2023 Bond - 39	CD	0528	\$ -	
	2025 Bond - 36	T-Bill	0528	\$ 11,999,763.08	3.44%
	Multi-funds	High Balance	0192	\$ 20,001,724.41	-
BOK	Gen Fund - 11	T-Bill		\$ -	0.00%
	Sinking Fund	T-Bill		\$ 16,182,687.46	3.79%
	School Act - 61	T-Bill		\$ 1,690,920.86	3.79%
	2023 Bond - 39	T-Bill		\$ -	0.00%
	2024 Bond - 34	T-Bill		\$ -	0.00%
	2024 Bond - 34	T-Bill		\$ -	0.00%
	2021 Bond - 31	Checking	3742	\$ 470.33	-
	2022A Bond - 32	Checking	4417	\$ 140.75	-
	2023 Bond - 39	Checking	7886	\$ 2,984.49	-
	2024 Bond - 34	Checking	4416	\$ 298.90	-
OLAP	2025 Bond - 36	Checking	6740	\$ 1,538.37	
			Total	\$ 55,070,248.23	
	Gen Fund - 11	Money Market	8148	\$ 2,931,723.87	3.55%
	Bldg Fund - 21	Money Market	8148	\$ 2,549,946.34	3.55%
	CNO - 22	Money Market	8148C	\$ 1,169,215.21	3.55%
	2022A Bond - 32	Money Market	8148	\$ -	0.00%
	2023 Bond - 39	Money Market	8148	\$ 271,398.74	3.55%
	2025 Bond - 36	Money Market	8148	\$ 3,428,014.37	3.55%
	Sinking Fund - 41	Money Market	8148A	\$ 3,475,582.40	3.55%
	School Act - 61	Money Market	8148B	\$ 2,885,971.43	3.55%
Liberty	Insurance-86	Money Market	8148	\$ 527,359.52	3.55%
	Bldg Fund - 21	T-Bill		\$ -	0.00%
			Total	\$ 17,239,211.88	
OLAP	Gen Fund - 11	Liquid Asset Pool	101	\$ 1,325,976.26	3.59%
	Bldg Fund - 21	Liquid Asset Pool	102	\$ 2,459,839.65	3.59%
	CNO - 22	Liquid Asset Pool	103	\$ 901,583.43	3.59%
	Sinking Fund - 41	Liquid Asset Pool	104	\$ 15,729,395.15	3.59%
	2023 Bond - 39	Liquid Asset Pool	201	\$ 49,264.59	3.59%
	2024 Bond - 34	Liquid Asset Pool	202	\$ 2,801,558.91	3.59%
	2025 Bond - 36	Liquid Asset Pool	203	\$ 160,805.09	3.59%
			Total	\$ 23,428,423.08	
Liberty	2025 Bond-36	CD	3494	\$ 5,060,322.51	4.25%
			Total	\$ 5,060,322.51	

Grand Total \$ 106,134,053.59

**WAL-MART EXPENDITURE REPORT
TYPE OF PURCHASE
MONTH ENDING December 31, 2025**

<u>Obj</u>	<u>Type of Payment</u>	<u>Check</u>	<u>PO</u>	<u>Proj</u>	<u>Slte</u>	<u>Site Name</u>	<u>Amount</u>	<u>Ck Date</u>
							0.00	
							Grand Total:	0.00

EXHIBIT C

CONTINUING DISCLOSURE AGREEMENT

CONTINUING DISCLOSURE AGREEMENT

This Continuing Disclosure Agreement dated as of March 1, 2026 (this "Disclosure Agreement"), is executed and delivered by Independent School District No. 2, Cleveland County, Oklahoma (the "Issuer") in connection with the Issuer's issuance of its General Obligation Combined Purpose Bonds, Series 2026 (the "Combined Purpose Bonds") and its General Obligation Building Bonds, Federally Taxable Series 2026 (the "Building Bonds") (collectively, the "Bonds" or the "2026 Bonds"). The Bonds are being issued pursuant to Resolutions dated as of February 9, 2026 (the "Resolution"). The Issuer is an "obligated person" with respect to the Bonds for the purposes of the Rule, hereinafter defined, hereby covenants and agrees as follows:

Section 1. Purpose of the Disclosure Agreement. This Disclosure Agreement is being executed and delivered by the Issuer for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist each Participating Underwriter in complying with paragraph (b)(5) of the hereinafter-described Rule promulgated by the Securities and Exchange Commission (the "Commission"). The Issuer represents that it is the only "obligated person" (as defined in the Rule) with respect to the Bonds at the time the Bonds are delivered to each Participating Underwriter and that no other person presently is expected to become an obligated person with respect to the Bonds at any time after the issuance of the Bonds.

Section 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Agreement unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Agreement.

"Audited Financial Statements" shall mean the Issuer's annual financial statements, prepared on a prescribed basis of accounting that demonstrates compliance with the laws of the State of Oklahoma, which financial statements shall have been audited by such auditor as shall be then required or permitted by the laws of the State. Revenues are recorded as received in cash, except for revenues susceptible to accrual and material revenues that are not received at the normal time of receipt. Expenditures are recorded in the accounting period in which the fund liability is incurred and encumbered.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Disclosure Representative" shall mean the Chief Financial Officer of the Issuer or his or her designee, or such other officer or employee as the Issuer shall designate from time to time.

"Dissemination Agent" shall mean the Issuer, or any successor Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"EMMA" shall mean the Municipal Securities Rulemaking Board's Electronic Municipal Market Access system.

"Financial Obligation" means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation;

or (iii) guarantee of (i) or (ii). The term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

“*Material Event*” shall mean any of the events listed in Exhibit B to this Disclosure Agreement.

“*Material Event Notice*” means notice of a Material Event in Prescribed Form.

“*Material*” with respect to information, means information as to which a substantial likelihood exists that a reasonably prudent investor would attach importance thereto in deciding to buy or sell a Bond or, if not disclosed, would significantly alter the total information otherwise available to an investor from the offering document related to the Bonds, information disclosed hereunder, or information generally available to the public. Notwithstanding the foregoing, “*Material*” information includes information that would be deemed “material” for purposes of the purchase or sale of a Bond within the meaning of applicable federal securities laws, as interpreted at the time of discovery of the information.

“*MSRB*” means the Municipal Securities Rulemaking Board or any other entity designated or authorized by the Commission to receive reports pursuant to the Rule. Until otherwise designated by the MSRB or the Commission, filings with the MSRB are to be made through the EMMA website of the MSRB, currently located at <http://emma.msrb.org>.

“*Official Statement*” means the “final official statement,” as defined in the paragraph (f)(3) of the Rule, relating to the Bonds.

“*Participating Underwriter*” shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

“*Prescribed Form*” means, with regard to the filing of Annual Financial Information, Audited Financial Statements and notices of Material Events with the MSRB at www.emma.msrb.org (or such other address or addresses as the MSRB may from time to time specify), such electronic format, accompanied by such identifying information, as shall have been prescribed by the MSRB and which shall be in effect on the date of filing of such information.

“*Rule*” means Rule 15c2-12 promulgated by the Commission under the Securities Exchange Act of 1934 (17 CFR Part 240, §240.15c2-12), as in effect on the date of this Disclosure Agreement, including any official interpretations thereof.

“*State*” shall mean the State of Oklahoma.

Section 3. Provision of Annual Reports.

(a) The Issuer shall, or shall cause the Dissemination Agent to, not later than 10 business days after such information becomes available, and not later than eight months after the end of the Issuer’s fiscal year (presently July 1 through June 30), commencing with the report for the 2026 Fiscal Year, provide to the MSRB in Prescribed Form the Annual Report which is consistent with the requirements of Section 4 of this Disclosure Agreement. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4 of this Disclosure Agreement; *provided* that the Audited Financial Statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date but within 10 business days after they become

available. If the Issuer's fiscal year changes, it shall give notice of such change in the same manner as for a Material Event under Section 5.

(b) If the Issuer is unable to provide to the MSRB an Annual Report by the date required in the first sentence of subsection (a), the Issuer shall send a notice to the MSRB in substantially the form attached as Exhibit C.

(c) If other than the Issuer, the Dissemination Agent shall file a report with the Issuer certifying that the Annual Report has been provided pursuant to this Disclosure Certificate.

Section 4. Content of Annual Reports. The Issuer's Annual Report shall contain or include by reference the following:

(a) Annual Audited Financial Statements of the Issuer and an annual update of the financial information and operating data of the Issuer identified in Exhibit A hereto provided, however, that to the extent all or portions of such financial information and operating data are included in the Issuer's Audited Financial Statements, such information need not be separately provided, but the Issuer shall file, or shall cause the Dissemination Agent to file, a notice to such effect to accompany the Audited Financial Statements. When any such financial information and operating data can no longer be generated because the operations to which it related have been materially changed or discontinued, a statement to that effect shall be provided in lieu of such information. Any annual financial and operating data containing modified financial information or operating data shall explain, in narrative form, the reasons for the modification and the impact of the modification on the type of financial information or operating data being provided.

(b) The Audited Financial Statements of the Issuer for the prior fiscal year shall be prepared on a regulatory basis as prescribed by the Oklahoma Department of Education provided, however, that the Issuer may from time to time, if required by federal or State legal requirements, modify the basis upon which its Audited Financial Statements are prepared. Notice of any such modification shall be provided to the MSRB, and shall include a reference to the specific federal or State law or regulation describing such accounting basis. If the Issuer's Audited Financial Statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain the Issuer's unaudited financial statements in a format similar to the Audited Financial Statements, and the Audited Financial Statements shall be filed in the same manner as the Annual Report within 10 business days of when they become available.

The Issuer is required to deliver the Annual Report in Prescribed Form and by such time so that such entities receive the information by the dates specified.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which have been submitted to the MSRB. If the document included by reference is a final official statement, it must be available from the MSRB. The Issuer shall clearly identify each such other document so included by reference.

Section 5. Disclosure of Material Events. Whenever the Issuer obtains knowledge of the occurrence of a Material Event, the Issuer shall file a Material Event Notice of the occurrence of such Material Event in Prescribed Form with the MSRB within 10 business days of the occurrence of the applicable event. Notwithstanding the foregoing, notice of optional or unscheduled redemption of any

Bonds need not be given under this Disclosure Agreement any earlier than the notice (if any) of such redemption or defeasance is given to the owners of the Bonds pursuant to the Resolution.

Section 6. Duty To Update EMMA/MSRB. The Issuer shall determine, in the manner it deems appropriate, whether there has occurred a change in the MSRB's e-mail address or filing procedures and requirements under EMMA each time it is required to file information with the MSRB.

Section 7. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Agreement shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such termination in the same manner as for a Material Event Notice under Section 5.

Section 8. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Agreement, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the Issuer pursuant to this Disclosure Agreement.

Section 9. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Agreement, the Issuer may amend this Disclosure Agreement, and any provision of this Disclosure Agreement may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, or 5, it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) The amendment or waiver either (i) is approved by the Holders of the Bonds in the same manner as provided in the Resolution for amendments to the Resolution with the consent of Holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Agreement, the Issuer shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Material Event Notice under Section 5, and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 10. Additional Information. Nothing in this Disclosure Agreement shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Agreement or any other means of communication, or including any other information in

any Annual Report or Material Event Notice, in addition to that which is required by this Disclosure Agreement. If the Issuer chooses to include any information in any Annual Report or Material Event Notice in addition to that which is specifically required by this Disclosure Agreement, the Issuer shall have no obligation under this Disclosure Agreement to update such information or include it in any future Annual Report or Material Event Notice.

Section 11. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Agreement, any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Agreement. A default under this Disclosure Agreement shall not be deemed an Event of Default under the Resolution, and the sole remedy under this Disclosure Agreement in the event of any failure of the Issuer to comply with this Disclosure Agreement shall be an action to compel performance.

Section 12. Duties, Immunities and Liabilities of Dissemination Agent. The Resolution is hereby made applicable to this Disclosure Agreement as if this Disclosure Agreement were (solely for this purpose) contained in the Resolution. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Agreement, and the Issuer agrees, to the extent permitted under Oklahoma law, to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's gross negligence or willful misconduct. The obligations of the Issuer under this Section shall survive resignation or removal of the Dissemination Agent.

Section 13. Notices and Requests for Additional Information. Any notices or communications to the Issuer under this Disclosure Agreement may be given as follows: Independent School District No. 2, Cleveland County, Oklahoma, Attention: Chief Financial Officer, Telephone: 405-735-4229.

Section 14. Beneficiaries. This Disclosure Agreement shall inure solely to the benefit of the Issuer, the Dissemination Agent, each Participating Underwriter and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 15. Recordkeeping. The Issuer shall maintain records of all filings of Annual Reports and Material Event Notices, including the content of such disclosure, the names of the entities with whom such disclosure was filed and the date of filing such disclosure.

Section 16. Assignment. The Issuer shall not transfer its obligations under this Disclosure Certificate unless the transferee agrees to assume all obligations of the Issuer hereunder or to execute a continuing disclosure undertaking under the Rule.

Section 17. Counterparts. This Disclosure Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

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

By: _____
President, Board of Education

[Signature Page to Continuing Disclosure Agreement]

EXHIBIT A

DESCRIPTION OF ANNUAL FINANCIAL INFORMATION AND OPERATING DATA

The information under the Heading “Financial Information”

Exhibit A – Audited Financial Statements.

EXHIBIT B

EVENTS WITH RESPECT TO THE BONDS FOR WHICH MATERIAL EVENT NOTICES ARE REQUIRED

1. Principal and interest payment delinquencies.
2. Nonpayment-related defaults, if material.
3. Unscheduled draws on debt service reserves reflecting financial difficulties.
4. Unscheduled draws on credit enhancements reflecting financial difficulties.
5. Substitution of credit or liquidity providers, or their failure to perform.
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.
7. Modifications to rights of security holders, if material.
8. Bond calls, if material.
9. Defeasances.
10. Release, substitution or sale of property securing repayment of the securities, if material.
11. Rating changes.
12. Tender offers.
13. Bankruptcy, insolvency, receivership or similar event of the Issuer[†].
14. The consummation of a merger, consolidation or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.
15. Appointment of a successor or additional trustee or the change of name of a trustee, if material.
16. The incurrence of a financial obligation of the obligated person, if material, or an agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material.
17. A default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of an obligated person, any of which reflect financial difficulties.

[†]This event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the Issuer in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the Issuer, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the Issuer.

EXHIBIT C

NOTICE OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: Independent School District No. 2 of Cleveland County, Oklahoma

Name of Bond Issue: \$41,400,000 General Obligation Combined Purpose Bonds, Series 2026 and \$5,800,000 General Obligation Building Bonds, Federally Taxable Series 2026

Date of Issuance: _____

Base CUSIP: _____

NOTICE IS HEREBY GIVEN that the Issuer has not provided an Annual Report with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate dated the _____ day of _____, 2026. The Issuer anticipates that the Annual Report will be filed by _____.

Dated: _____

**Independent School District No. 2 of Cleveland
County, Oklahoma**

By: _____