



OKLAHOMA Education

Audit Acknowledgement

Audit Year: 2020-2021

District Name Mangum ISD

District Number 1001

County Name Greer

County Code 28

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on September 13, 2021
Date of Meeting

The audit was presented by Britton, Kuykendall and Miller, CPA's
(Independent Auditor) (Independent Auditor's Signature)

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

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

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

Signature of the Board of Education:

Superintendent

Board of Education Vice President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
JUNE 30, 2021

Preliminary
Draft

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Total (Memorandum Only - Note 1) 2021
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long- Term Debt	
ASSETS							
Cash and Investments	\$ 788,973.33	\$ 285,783.18	\$ 129,043.59	\$ 21,067.76	\$ 256,339.54	\$ 0.00	\$ 1,481,207.40
Amount available in debt service fund	0.00	0.00	0.00	0.00	0.00	129,043.59	129,043.59
Amount to be provided for retirement of general long-term debt	0.00	0.00	0.00	0.00	0.00	635,182.63	635,182.63
Total Assets	\$ 788,973.33	\$ 285,783.18	\$ 129,043.59	\$ 21,067.76	\$ 256,339.54	\$ 764,226.22	\$ 2,245,433.62
LIABILITIES AND FUND BALANCE							
Liabilities:							
Warrants payable	\$ 265,382.44	\$ 62,637.42	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 328,019.86
Encumbrances	37,366.36	0.00	0.00	0.00	0.00	0.00	37,366.36
Due to others	0.00	0.00	0.00	0.00	256,339.54	0.00	256,339.54
General obligation bonds payable	0.00	0.00	0.00	0.00	0.00	525,000.00	525,000.00
Capital Lease Payable	0.00	0.00	0.00	0.00	0.00	239,226.22	239,226.22
Judgment Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	302,748.80	62,637.42	0.00	0.00	256,339.54	764,226.22	1,385,951.98
Fund Equity:							
Restricted For:							
Building Programs	0.00	85,411.31	0.00	0.00	0.00	0.00	85,411.31
Child Nutrition Programs	0.00	123,509.02	0.00	0.00	0.00	0.00	123,509.02
Insurance Programs	0.00	14,225.43	0.00	0.00	0.00	0.00	14,225.43
Capital Projects	0.00	0.00	0.00	21,067.76	0.00	0.00	21,067.76
Debt Service	0.00	0.00	129,043.59	0.00	0.00	0.00	129,043.59
Unassigned	486,224.53	0.00	0.00	0.00	0.00	0.00	486,224.53
Total fund balances	486,224.53	223,145.76	129,043.59	21,067.76	0.00	0.00	859,481.64
Total Liabilities and Fund Balances:	\$ 788,973.33	\$ 285,783.18	\$ 129,043.59	\$ 21,067.76	\$ 256,339.54	\$ 764,226.22	\$ 2,245,433.62

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

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - REGULATORY BASIS -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Fund Types				Total (Memorandum Only - Note 1) 2021
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Local sources	\$ 706,347.23	\$ 184,387.96	\$ 173,105.07	\$ 533.67	\$ 1,064,373.93
Intermediate sources	114,893.20	0.00	0.00	0.00	114,893.20
State sources	4,867,589.37	3,782.31	673.25	0.00	4,872,044.93
Federal Sources	821,433.38	661,807.15	0.00	0.00	1,483,240.53
Total Revenues Collected	6,510,263.18	849,977.42	173,778.32	533.67	7,534,552.59
Expenditures:					
Instruction	4,290,210.76	0.00	0.00	0.00	4,290,210.76
Support services	2,313,560.65	185,408.23	0.00	215,863.55	2,714,832.43
Non - Instructional services	154,699.41	538,968.78	0.00	0.00	693,668.19
Capital outlay	49,831.48	10,000.00	0.00	19,726.29	79,557.77
Other outlays	200.00	0.00	0.00	0.00	200.00
Debt service:					
Principal retirement	0.00	0.00	170,000.00	0.00	170,000.00
Interest charges	0.00	0.00	16,062.50	0.00	16,062.50
Judgments paid	0.00	0.00	0.00	0.00	0.00
Total Expenditures	6,808,502.30	734,377.01	186,062.50	235,589.84	7,964,531.65
Excess of revenue over (under) expenditures	(298,239.12)	115,600.41	(12,284.18)	(235,056.17)	(429,979.06)
Adjustments to prior year encumbrances	9,968.64	0.00	0.00	0.00	9,968.64
Other financing sources (uses):					
Bond sale proceeds	0.00	0.00	0.00	0.00	0.00
Excess of revenues and other sources over (under) expenditures and other uses	(288,270.48)	115,600.41	(12,284.18)	(235,056.17)	(420,010.42)
Beginning fund balance	774,495.01	107,545.35	141,327.77	256,123.93	1,279,492.06
Ending fund balance	\$ 486,224.53	\$ 223,145.76	\$ 129,043.59	\$ 21,067.76	\$ 859,481.64

Preliminary
Draft

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS
BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021

Preliminary
Draft

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Beginning fund balances, budgetary basis	\$ 774,495.01	\$ 774,495.01	\$ 774,495.01	\$ 107,545.35	\$ 107,545.35	\$ 107,545.35	\$ 141,327.77	\$ 141,327.77	\$ 141,327.77
Revenues:									
Local sources	603,689.13	603,689.13	706,347.23	174,765.86	174,765.86	184,387.96	154,354.17	154,354.17	173,105.07
Intermediate sources	90,230.70	90,230.70	114,893.20	0.00	0.00	0.00	0.00	0.00	0.00
State sources	4,951,153.99	4,951,153.99	4,867,589.37	3,209.11	3,209.11	3,782.31	0.00	0.00	673.25
Federal sources	510,143.62	510,143.62	821,433.38	393,478.72	666,394.03	661,807.15	0.00	0.00	0.00
Total Revenue, budgetary basis	6,155,217.44	6,155,217.44	6,510,263.18	571,453.69	844,369.00	849,977.42	154,354.17	154,354.17	173,778.32
Expenditures:									
Instruction	4,411,420.91	4,411,420.91	4,290,210.76	0.00	0.00	0.00	0.00	0.00	0.00
Support services	2,313,560.65	2,313,560.65	2,313,560.65	285,643.19	285,643.19	185,408.23	0.00	0.00	0.00
Non - Instructional services	154,699.41	154,699.41	154,699.41	383,355.85	656,271.16	538,968.78	0.00	0.00	0.00
Capital Outlay	49,831.48	49,831.48	49,831.48	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00
Other Outlays	200.00	200.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service:									
Principal retirement	0.00	0.00	0.00	0.00	0.00	0.00	278,000.00	278,000.00	170,000.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	17,681.94	17,681.94	16,062.50
Judgments paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures, budgetary basis	6,929,712.45	6,929,712.45	6,808,502.30	678,999.04	951,914.35	734,377.01	295,681.94	295,681.94	186,062.50
Excess of revenue and beginning fund balances over (under) expenditures - budgetary basis	(0.00)	0.00	476,255.89	(0.00)	0.00	223,145.76	0.00	0.00	129,043.59
Other financing sources (uses):									
Bond sale proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of revenues and other sources over (under) expenditures and other uses	(0.00)	0.00	476,255.89	(0.00)	0.00	223,145.76	0.00	0.00	129,043.59
Adjustments to prior year encumbrances	0.00	0.00	9,968.64	0.00	0.00	0.00	0.00	0.00	0.00
Ending fund balances	(0.00)	\$ 0.00	\$ 486,224.53	(0.00)	\$ 0.00	\$ 223,145.76	\$ 0.00	\$ 0.00	\$ 129,043.59

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

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
- REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Building Fund	Child Nutrition Fund	Cooperative Fund	Insurance Fund	Totals 2021
<u>ASSETS</u>					
Cash and Investments	\$ 86,911.31	\$ 181,911.48	\$ 0.00	\$ 16,960.39	\$ 285,783.18
Total Assets	\$ 86,911.31	\$ 181,911.48	\$ 0.00	\$ 16,960.39	\$ 285,783.18
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Warrants payable	\$ 1,500.00	\$ 58,402.46	\$ 0.00	\$ 2,734.96	\$ 62,637.42
Encumbrances	0.00	0.00	0.00	0.00	0.00
Total Liabilities	1,500.00	58,402.46	0.00	2,734.96	62,637.42
 Total Fund Balances - Restricted	 85,411.31	 123,509.02	 0.00	 14,225.43	 223,145.76
Total Liabilities and Fund Balances	\$ 86,911.31	\$ 181,911.48	\$ 0.00	\$ 16,960.39	\$ 285,783.18

Preliminary
Draft

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
 GREER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - REGULATORY BASIS -
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund	Child Nutrition Fund	Cooperative Fund	Insurance Fund	Totals 2021
Revenues:					
Local sources	\$ 97,577.74	\$ 3.85	\$ 0.00	\$ 86,806.37	\$ 184,387.96
Intermediate sources	0.00	0.00	0.00	0.00	0.00
State sources	413.79	3,368.52	0.00	0.00	3,782.31
Federal Sources	0.00	654,163.15	7,644.00	0.00	661,807.15
Total Revenues Collected	<u>97,991.53</u>	<u>657,535.52</u>	<u>7,644.00</u>	<u>86,806.37</u>	<u>849,977.42</u>
Expenditures:					
Instruction	0.00	0.00	0.00	0.00	0.00
Support services	40,948.85	0.00	7,644.00	136,815.38	185,408.23
Non - Instructional services	0.00	538,968.78	0.00	0.00	538,968.78
Capital Outlay	10,000.00	0.00	0.00	0.00	10,000.00
Other Outlays	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>50,948.85</u>	<u>538,968.78</u>	<u>7,644.00</u>	<u>136,815.38</u>	<u>734,377.01</u>
Excess of revenue over (under) expenditures	47,042.68	118,566.74	0.00	(50,009.01)	115,600.41
Adjustments to prior year encumbrances	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of revenue and other sources over (under) expenditures and other uses	47,042.68	118,566.74	0.00	(50,009.01)	115,600.41
Beginning fund balance	<u>38,368.63</u>	<u>4,942.28</u>	<u>0.00</u>	<u>64,234.44</u>	<u>107,545.35</u>
Ending fund balance	<u>\$ 85,411.31</u>	<u>\$ 123,509.02</u>	<u>\$ 0.00</u>	<u>\$ 14,225.43</u>	<u>\$ 223,145.76</u>

Preliminary
Draft

Preliminary Draft

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS
ALL SPECIAL REVENUE FUNDS
(EXCLUDING INSURANCE FUND)
FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund			Child Nutrition Fund			Cooperative Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Beginning fund balances, budgetary basis	\$ 38,368.63	\$ 38,368.63	\$ 38,368.63	\$ 4,942.28	\$ 4,942.28	\$ 4,942.28	\$ 0.00	\$ 0.00	\$ 0.00
Revenues:									
Local sources	86,173.75	86,173.75	97,577.74	1,785.74	1,785.74	3.85	0.00	0.00	0.00
Intermediate sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State sources	0.00	0.00	413.79	3,209.11	3,209.11	3,368.52	0.00	0.00	0.00
Federal sources	0.00	0.00	0.00	373,418.72	646,334.03	654,163.15	20,060.00	20,060.00	7,644.00
Total Revenue, budgetary basis	86,173.75	86,173.75	97,991.53	378,413.57	651,328.88	657,535.52	20,060.00	20,060.00	7,644.00
Expenditures:									
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Support services	114,542.38	114,542.38	40,948.85	0.00	0.00	0.00	20,060.00	20,060.00	7,644.00
Non - Instructional services	0.00	0.00	0.00	383,355.85	656,271.16	538,968.78	0.00	0.00	0.00
Capital Outlay	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures, budgetary basis	124,542.38	124,542.38	50,948.85	383,355.85	656,271.16	538,968.78	20,060.00	20,060.00	7,644.00
Excess of revenue and beginning fund balances over (under) expenditures - budgetary basis	0.00	0.00	85,411.31	0.00	0.00	123,509.02	0.00	0.00	0.00
Other financing sources (uses):									
Bond sale proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of revenues and other sources over (under) expenditures and other uses	0.00	0.00	85,411.31	0.00	0.00	123,509.02	0.00	0.00	0.00
Adjustments to prior year encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending fund balances	\$ 0.00	\$ 0.00	\$ 85,411.31	\$ 0.00	\$ 0.00	\$ 123,509.02	\$ 0.00	\$ 0.00	\$ 0.00

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
 GREER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 - REGULATORY BASIS - FIDUCIARY FUNDS
 JUNE 30, 2021

	<u>Agency Fund Activity Fund</u>	<u>Totals 2021</u>
<u>ASSETS</u>		
Cash and Investments	\$ 256,339.54	\$ 256,339.54
Total Assets	\$ 256,339.54	\$ 256,339.54
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Warrants Payable	\$ 0.00	\$ 0.00
Due to Others	256,339.54	256,339.54
Total Liabilities	256,339.54	256,339.54
 Total fund balances	 0.00	 0.00
Total Liabilities and Fund Balances	\$ 256,339.54	\$ 256,339.54

Preliminary
Draft

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
- REGULATORY BASIS -
ALL AGENCY FUNDS
July 1, 2020 through June 30, 2021

Preliminary
Draft

ASSETS	Beginning Balance As of 7-1-20	Total Receipts	Total Adjustments	Total Disbursements	Ending Balance As of 6-30-21
ACTIVITIES					
General Activity	\$ 1,855.60	\$ 1,034.83	\$ 0.00	\$ 1,979.83	\$ 910.60
Basketball Concessions	5,237.52	2,379.91	0.00	2,040.84	5,576.59
Jr. High Cheerleaders	881.00	3,351.00	0.00	3,321.73	910.27
Student Council	1,476.97	0.00	0.00	33.00	1,443.97
Band	4,739.20	884.50	0.00	1,608.61	4,015.09
Art Department	5,070.62	1,953.00	0.00	2,086.76	4,936.86
Band Parents	8,370.64	4,994.99	0.00	7,551.22	5,814.41
Vo Ag & FFA	36,831.02	44,119.72	0.00	41,671.07	39,279.67
FFA Booster Club	2,662.20	220.00	0.00	103.29	2,778.91
FCCLA	1,758.06	3,758.00	0.00	2,400.00	3,116.06
Football	3,653.67	18,694.00	0.00	18,213.46	4,134.21
Athletics	13,775.31	25,330.10	0.00	25,892.56	13,212.85
Tiger Athletics Club	26,736.61	13,338.00	0.00	15,438.65	24,635.96
Yearbook	6,805.23	3,014.62	0.00	2,158.50	7,661.35
Girls Basketball Booster Club	2,533.81	7,947.52	0.00	7,910.58	2,570.75
Edison	10,961.33	16,745.56	0.00	14,589.82	13,117.07
Upper Middle School	8,896.47	6,259.10	0.00	4,512.44	10,643.13
Lower Middle School	10,140.43	5,832.00	0.00	6,549.81	9,422.62
Senior High Cheerleaders	276.63	5,344.99	0.00	4,670.00	951.62
Senior High	31,367.19	23,218.20	0.00	8,899.98	45,685.41
Drama Club	172.05	0.00	0.00	152.00	20.05
Baseball Fundraising Acct.	1,740.17	4,939.80	0.00	2,833.66	3,846.31
Shortgrass Conference	19.46	0.00	0.00	0.00	19.46
Petty Cash	0.00	200.00	0.00	200.00	0.00
Wrestling	2,882.84	1,836.00	0.00	3,450.02	1,268.82
Softball Fund Raiser	12,894.14	4,399.10	0.00	7,244.02	10,049.22
Business Professionals of America	94.58	1,000.00	0.00	60.00	1,034.58
Masoner Library Mem. Fund	1,524.92	1,853.25	0.00	1,236.61	2,141.56
Boys Basketball Fund Raiser	2,575.80	0.00	0.00	68.60	2,507.20
Elementary Yearbook	3,080.20	380.00	0.00	715.76	2,744.44
Alternative Ed	843.80	0.00	0.00	0.00	843.80
Sr. High Newspaper	25.95	0.00	0.00	0.00	25.95
Doyle Family Charitable Trust	104.99	0.00	0.00	0.00	104.99
Pre-Kindergarten	43.96	0.00	0.00	0.00	43.96
JR - HS Library	5,380.11	300.00	0.00	0.00	5,680.11
Sr High Honor Society	816.00	0.00	0.00	0.00	816.00
Junior High Honor Society	360.45	0.00	0.00	0.00	360.45
Mef Grant Donations	1,329.11	5,000.00	0.00	5,395.77	933.34
Golf	4,285.67	0.00	0.00	629.45	3,656.22
Seniors 2018	777.93	0.00	0.00	0.00	777.93
Seniors 2019	2,508.86	0.00	0.00	0.00	2,508.86
Seniors 2020	2,611.49	0.00	0.00	0.00	2,611.49
Seniors 2021	5,550.76	0.00	0.00	4,262.65	1,288.11
Cross Country	3,653.61	2,884.00	0.00	4,210.97	2,326.64
Ag Storm Relief Donations	10,457.92	0.00	0.00	4,260.00	6,197.92
Senior 2022	2,789.68	3,732.45	0.00	4,364.40	2,157.73
Seniors 2023	0.00	1,660.00	0.00	103.00	1,557.00
TOTAL ASSETS	\$ 250,553.96	\$ 216,604.64	\$ 0.00	\$ 210,819.06	\$ 256,339.54
LIABILITIES					
Due to Student Groups	\$ 250,553.96	\$ 216,604.64	\$ 0.00	\$ 210,819.06	\$ 256,339.54
TOTAL LIABILITIES	\$ 250,553.96	\$ 216,604.64	\$ 0.00	\$ 210,819.06	\$ 256,339.54

MANGUM INDEPENDENT SCHOOL DISTRICT NO. 1
GREER COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Program Title	Federal CFDA Number	Project Reporting Number	Program Approved Amount	Beginning Balance at July 1, 2020	Receipts	Expenditures	Ending Balance at June 30, 2021
Passed Through State Dept. of Education:							
U.S. Department of Education							
2019-2020 Programs							
IDEA-B Flowthrough							
Title I - Part A	84.027	621	\$ 0.00	\$ (5,935.67)	\$ 5,935.67	\$ 0.00	\$ 0.00
	84.010	511	0.00	(3,951.84)	3,951.84	0.00	0.00
2020-2021 Programs							
Special Education Cluster (IDEA)							
IDEA-B Discretionary Professional Development	84.027	615	1,744.00	0.00	0.00	0.00	0.00
IDEA-B Discretionary Special Ed	84.027	617	6,976.00	0.00	6,587.12	6,976.00	(388.88)
IDEA-B Preschool	84.173	641	5,225.62	0.00	5,225.62	5,225.62	0.00
IDEA-B Flowthrough	84.027	621	144,580.51	0.00	138,595.11	144,580.51	(5,985.40)
Total Special Education Cluster (IDEA)			158,526.13	0.00	150,407.85	156,782.13	(6,374.28)
Title I - Part A							
	84.010	511	308,777.60	0.00	282,362.91	302,149.31	(19,786.40)
Title II - Part A							
	84.367	541	0.00	0.00	0.00	0.00	0.00
Title IV Part A Student Support & Academic Enrich Formula Grants							
	84.424A	552	0.00	0.00	0.00	0.00	0.00
Title V - Part B, Subpart 2							
	84.358	587	16,318.06	0.00	15,085.08	16,318.05	(1,232.97)
ESSERF/CARES Act							
	84.425D	788	209,699.43	0.00	198,204.24	209,699.43	(11,495.19)
ESSERF							
	84.425D	789	33,882.00	0.00	33,882.00	33,882.00	0.00
ESSER II/CARES Act							
	84.425D	793	850,388.47	0.00	0.00	242,470.45	(242,470.45)
ARP ESSER							
	84.425U	795	1,909,852.42	0.00	0.00	67,540.14	(67,540.14)
Total Department of Education			3,487,444.11	(9,887.51)	689,829.59	1,028,841.51	(348,899.43)
Passed Through OK Dept. of Vocational & Technical Education:							
Carl D Perkins - Secondary	84.048	421	12,416.00	(24,181.00)	36,597.00	12,416.00	0.00
Carl D Perkins - Secondary	84.048	423	7,644.00	0.00	7,644.00	7,644.00	0.00
Passed Through OK Health Care Authority:							
Medicaid Resources	93.778	698	8,736.42	0.00	2,906.04	8,736.42	(5,830.38)
U.S. Department of Agriculture							
Child Nutrition							
Child and Adult Care Food Program	10.558	769	174,104.29	(26,116.17)	213,019.46	186,903.29	0.00
Child Nutrition Cluster - Cash Assistance:							
National School Lunch Program	10.555	763	111,130.70	0.00	111,130.70	94,353.77	16,776.93
School Breakfast Program	10.553	764	67,046.86	0.00	67,046.86	17,701.99	49,344.87
Summer Food Service Program	10.559	766	355,066.88	0.00	355,066.88	307,693.42	47,373.46
Non-Cash Assistance (Commodities):							
National School Lunch Program	10.555	n/a	25,244.66	0.00	25,244.66	25,244.66	0.00
Total Child Nutrition Cluster			558,489.10	0.00	558,489.10	444,993.84	113,495.26
TOTAL FEDERAL ASSISTANCE			\$ 4,248,833.92	\$ (60,184.68)	\$ 1,508,485.19	\$ 1,889,535.06	\$ (241,234.55)

Notes to Schedule of Expenditures of Federal Awards

Basis of Presentation - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Mangum Independent School District No. 1, Greer County, Oklahoma under programs of the federal government for the year ended June 30, 2021. The information in this Schedule 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 Mangum Independent School District No. 1, Greer County, Oklahoma, it is not intended to and does not present the financial position, changes in net position, or cash flows of Mangum Independent School District No. 1, Greer County, Oklahoma.

Summary of Significant Accounting Policies - Expenditures reported in the Schedule are reported on the regulatory basis of accounting. Such 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. Nonmonetary assistance in the form of commodities is reported in the Schedule at the fair market value of the commodities received and disbursed. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. Also, there were no awards passed through to sub-recipients.



BRITTON, KUYKENDALL & MILLER
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September 10, 2021

Board of Education
Mangum Independent School District No. 1

We have audited the fund type and account group financial statements and the aggregate remaining fund information of Mangum Independent School District No. 1, Oklahoma for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 3, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mangum Independent School District No. 1, Oklahoma are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No corrected or uncorrected misstatements were detected as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 10, 2021.



Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. Additionally, during the course of our audit, we identified several matters that are opportunities for strengthening the internal controls and operating efficiency of the School. Those matters were:

2021-01 During our audit of the federal programs, we noted instances where the District recorded expenses in the accounting system for federal projects that did not match what was claimed and reimbursed or paid by federal monies. Expenditures in project 698, Medicaid Resources were reclassified and increased by \$8,736.42 to match federal monies received. Also, amounts coded in the child nutrition projects had to be reclassified in between projects and funds to match amounts of revenues paid. Amounts reported in the Oklahoma Cost Accounting System for each federal project for expenditures must match federal revenues. The District should put controls in place to ensure that OCAS expenditures match federal monies reimbursed. Expenditures were corrected in OCAS prior to final reports being submitted to the Oklahoma State Department of Education.

2021-02 During our audit of equipment and technology purchased, we noted that although an inventory tracking system had been put in place it had not yet been implemented sufficiently to allow all equipment purchased to be placed onto the inventory. There were some items not included on the inventory. We also noted that some equipment purchased with federal funds was not properly identified on the inventory. All technology and equipment of the school district should be recorded in a written district wide inventory with detailed information related to its identity, purchase and location. A district wide inventory should be in place and utilized so that purchased equipment can be identified, tracked and located at all times. We recommend that the District continue to work toward making sure that all technology and equipment is tracked on the District inventory system and policies and procedures put in place to ensure controls over equipment at all times.

2021-03 During our audit of the Child Nutrition Fund, we noted instances where invoices were dated before the purchase orders were approved. All purchase orders must be approved by the purchasing agent to allow any purchase to be made or any order placed. Funds are not to be obligated without authorization by the purchasing agent. Policies should be enforced to follow procedures as provided by law.

Other Matters

We were engaged to report on supplementary information, which accompanies the financial statements. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the board of education and administrative employees of Mangum Independent School District No. 1, Oklahoma and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Britton, Kuykendall & Miller
Certified Public Accountants