

TOWN OF WESTON, MASSACHUSETTS

Independent Accountants' Report On Applying  
Agreed-Upon Procedures Over Compliance  
Applicable To Massachusetts School Districts'  
End-Of-Year Pupil and Financial Report

For the Year Ended June 30, 2006

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES OVER COMPLIANCE  
APPLICABLE TO MASSACHUSETTS SCHOOL DISTRICTS'  
END-OF-YEAR PUPIL AND FINANCIAL REPORT

To the Board of Selectmen  
Town of Weston, Massachusetts

We have applied the procedures specified in the Massachusetts Department of Education's (DOE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Pupil and Financial Report prepared by the Town of Weston, Massachusetts for the fiscal year ended June 30, 2006. We have applied these procedures solely to assist the Town and DOE evaluate the Town's assertion that it has complied with the DOE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Pupil and Financial Report. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures specified in the Massachusetts Department of Education's Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Pupil and Financial Report for the purpose for which this report has been requested or for any other purpose. We have listed noncompliance of the agreed-upon procedures in the accompanying Schedule of Findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the End-of-Year Pupil and Financial Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Town and the DOE and should not be used by those who have not agreed to those procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Melanson, Heath & Company, P.C.*

Andover, Massachusetts  
February 1, 2007

## SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable DOE Compliance Step</u>	<u>Finding</u>
1.	1	<p><u>Report Revolving Fund Revenue on Line 650</u></p> <p>The Weston Public Schools (WPS) reported revolving fund revenue for rental of school facilities totaling \$ 76,744 on Line 90. Revolving fund revenue should be reported on Line 650.</p> <p><u>Recommendation</u></p> <p>We recommend that the WPS file an amendment to correct this issue.</p>
2.	2	<p><u>Report Total Federal Awards on Line 300</u></p> <p>The WPS underreported DOE Administered Grants on Line 300 by \$ 18,272.</p> <p><u>Recommendation</u></p> <p>We recommend that the WPS file an amendment to correct this issue.</p>
3.	7,8,9,11	<p><u>Improve Accuracy Over Reporting Debt</u></p> <p>Non-school construction related debt principal and interest were reported combined on lines 2115, 2120 and 2200. The interest portion should be reported on Line 2200 and the principal portion should be reported on lines 2115 and 2120.</p> <p><u>Recommendation</u></p> <p>We recommend that the WPS review the reporting of debt for accuracy prior to submission.</p> <p>We further recommend that the WPS file an amendment to correct this issue.</p>

<u>Finding Number</u>	Applicable DOE Compliance <u>Step</u>	<u>Finding</u>
4.	11	<u>Execute Written Agreement</u>  The Town of Weston and the WPS have not executed a written agreement as to the reporting of municipal expenditures on behalf of the WPS. We reviewed documentation provided by the Town and the amounts reported appear to be in compliance with the DOE guidelines.  <u>Recommendation</u>  We recommend that the Town and the WPS execute a written agreement for the reporting of municipal expenditures on behalf of the WPS.
5.	14	<u>Improve Accuracy of FTE's on Schedule 11</u>  Documentation provided to support SPED headcounts and FTE's on Schedule 11 did not agree to amounts reported.  <u>Recommendation</u>  We understand the WPS has filed an amendment to correct this issue.
6.	16	<u>Verify Amounts Reported on Schedule 7</u>  The WPS reported Regular day transportation costs on Schedule 7 Line 4040 column 5 that were \$ 28,619 higher than the amount reported on Schedule 1 Line 1469 column 1.  <u>Recommendation</u>  We understand the WPS has filed an amendment to correct this issue.

<u>Finding Number</u>	Applicable DOE Compliance <u>Step</u>	<u>Finding</u>
7.	19	<u>Report Final Amended Budget on Schedule 19</u>

We noted that Schedule 19 was \$ 131,104 less than the final approved fiscal year 2007 budget.

Recommendation

We understand that the WPS has filed an amendment to correct this issue.