

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, 2007

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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, 2007. 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 15, 2008

## SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable DOE Compliance Step</u>	<u>Finding</u>
1.	2, 11	<p><u>Report MSBA Revenue and Expenditures</u></p> <p>Weston Public School Department and the Town of Weston understated MSBA revenues on Line 130 by \$ 1,065,087. In addition, the Town of Weston did not report expenditures related to the MSBA lump sum payments of \$ 4,586,611 received in fiscal year 2007. Per DOE guidance, lump sum payments on behalf of an approved school construction project must be reported as expenditures in the appropriate category of the 7000 series in the year of receipt.</p> <p><u>Recommendation</u></p> <p>We recommend that an amendment be filed to correct these issues.</p>
2.	7, 8, 9	<p><u>Improve Accuracy Over Reporting Debt</u></p> <p>The Town of Weston reported non-school construction related debt principal payments of \$ 10,340 and \$ 50,000 incorrectly on Lines 1976 and 2200, respectively. The debt principal should be reported in the 7000 series function corresponding to the purpose of the original expenditure. In addition, the non-school construction debt interest of \$ 27,096 and BAN interest of \$ 37,694 were not reported on the End of Year Report. These amounts should have been reported on Lines 2200 and 2065, respectively.</p> <p><u>Recommendation</u></p> <p>We recommend that a review of the debt expenditures be completed for reporting accuracy prior to submission. We further recommend that an amendment be filed to correct these issues.</p>

Applicable

<u>Finding Number</u>	<u>DOE Compliance Step</u>	<u>Finding</u>
3.	10, 14	<p data-bbox="691 348 1284 380"><u>Improve Classification of Tuition Expenditures</u></p> <p data-bbox="691 415 1365 646">Per DOE instructions, payments made to member collaboratives should be reported on Line 1820 of the Schedule 1; however, Weston Public School Department reported these expenditures as Tuitions to Mass Schools on Line 1770. As a result, tuition expenditures are incorrectly reported on Schedules 1 and 4.</p>
		<p data-bbox="691 688 922 720"><u>Recommendation</u></p> <p data-bbox="691 751 1365 821">We recommend that the Weston Public School Department file an amendment to correct this issue.</p>
4.	11	<p data-bbox="691 926 1052 957"><u>Execute Written Agreement</u></p> <p data-bbox="691 989 1398 1220">The Town of Weston and the Weston Public School Department have not executed a written agreement as to the reporting of municipal expenditures on behalf of the Weston Public School Department. We reviewed documentation provided by the Town and the amounts reported appear to be in compliance with the DOE guidelines.</p>
		<p data-bbox="691 1262 922 1293"><u>Recommendation</u></p> <p data-bbox="691 1325 1414 1451">We recommend that the Town and the Weston Public School Department execute a written agreement for the reporting of municipal expenditures on behalf of the Weston Public School Department.</p>
5.	15	<p data-bbox="691 1520 1284 1583"><u>Allocate Expenditures to all Special Education Placements on Schedule 4</u></p> <p data-bbox="691 1619 1463 1787">The Weston Public School Department reported 3 students as special education placement doe034-08 and 2 students as placement doe034-70 on Schedule 11, however, there were no expenditures reported for either placement categories on Schedule 4.</p>

<u>Finding Number</u>	Applicable DOE Compliance <u>Step</u>	<u>Finding</u>
		<u>Recommendation</u>
		We recommend that the Weston Public School Department consider all placements when allocating expenditures on Schedule 4.

6.	16, 17
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Properly Report Students and Expenditures on Schedule 7

Weston Public School Department reported 151 METCO students on Line 4010; however, the related revolving fund transportation costs were reported on line 4320. As a result, Regular Education costs on lines 4000 and 4020 are incorrectly allocated. In addition, Special Education students and their related costs were reported as "within" the district and should have been reported "outside" the district.

Recommendation

We recommend that the Weston Public School Department file an amendment to correct these issues.