

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, 2008

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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 Elementary and Secondary Education's (ESE) 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, 2008. We have applied these procedures solely to assist the Town and ESE evaluate the Town's assertion that it has complied with the ESE 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 Elementary and Secondary 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.

*Additional Offices:*

Greenfield, MA • Ellsworth, ME • Nashua, NH • Manchester, NH

This report is intended solely for the use of the Town and the ESE 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.*

MELANSON HEATH & COMPANY, PC  
Andover, Massachusetts  
July 21, 2009

## SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Finding</u>
1.	2	<p><u>Properly Report MSBA Revenue</u></p> <p>Weston Public School Department and the Town of Weston overstated MSBA revenues on Line 130 by approximately \$ 99,000. This amount represents a prior year receipt held in reserves.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct this issue.</p>
2.	6, 11	<p><u>Execute Written Agreement</u></p> <p>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 ESE guidelines.</p> <p><u>Recommendation</u></p> <p>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>
3.	9	<p><u>Improve Accuracy Over Reporting Debt</u></p> <p>The Town of Weston reported non-school construction related debt principal payments of approximately \$ 29,000 incorrectly on Line 2130. 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 approximately \$ 12,000 and \$ 8,500 were incorrectly reported on Lines 2115 and 2100, respectively. These amounts should have been reported on Line 2200.</p>

<u>Finding Number</u>	Applicable ESE Compliance Step(s)	<u>Finding</u>
		<p>In addition, school construction and non-school construction related debt interest payments reported on lines 2140 and 2200, do not agree to interest paid per the financial statement audit.</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>
4.	10, 14	<p><u>Improve Classification of Tuition Expenditures on Schedules 1 and 4</u></p> <p>Per ESE instructions, payments made to non-member collaboratives should be reported on Line 1770 (Tuition to Mass Schools) of the Schedule 1; however, Weston Public School Department reported approximately \$89,000 of these expenditures as Tuition to Collaboratives on Line 1820. In addition, approximately \$ 38,000 in tuitions paid to out of state schools were reported as Non-Public tuitions on line 1810 instead of on line 1800. As a result, tuition expenditures are incorrectly reported on Schedules 1 and 4.</p> <p><u>Recommendation</u></p> <p>We understand that the Weston Public School Department filed an amendment to correct these issues.</p>
5.	14	<p><u>Properly Allocate Expenditures on Schedule 4</u></p> <p>The Weston Public School Department reported instructional costs, such as Teaching, Textbooks and Instructional Equipment, as out of district Special Education placements doe034-50 (Private separate day) and doe034-60 (Private residential).</p> <p><u>Recommendation</u></p> <p>We understand that the Weston Public School Department filed an amendment to correct this issue.</p>