

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, 2009

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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, 2009. 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
March 17, 2010

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Finding</u>
1.	1	<p><u>Report All Revolving and Special Fund Revenue</u></p> <p>The Weston Public School Department understated Other Tuition revenues on Line 640 by \$3,000.</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. A review of documentation provided by the Town shows that the amounts reported appear to be in compliance with ESE guidelines.</p> <p><u>Recommendation</u></p> <p>We understand that the Town of Weston and the Weston Public School Department have executed a written agreement for the reporting of municipal expenditures on behalf of the Weston Public School Department, effective starting with the 2009-2010 fiscal year.</p>
3.	6	<p><u>Properly Report Federal SFSF Grant Expenditures</u></p> <p>The Weston Public School Department double-counted SFSF grant expenditures by inappropriately reporting them in Expenditures by City or Town, in addition to appropriately reporting them in Expenditures from Federal Grants, State Grants and Special Funds. \$274,315 of SFSF school health insurance expenditures should not have been reported on Line 2010.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct this issue.</p>

<u>Finding Number</u>	Applicable ESE Compliance <u>Step(s)</u>	<u>Finding</u>
4.	9, 11	<p data-bbox="699 436 1317 506"><u>Improve Accuracy Over Reporting Debt Service and School Capital Outlay Expenditures</u></p> <p data-bbox="699 537 1370 772">The Town of Weston and the Weston Public School Department understated school construction debt principal payments by \$61,000 on Line 2130, overstated school construction debt service interest payments by a net of \$3,272 on Line 2140, and understated non-school construction debt service interest payments by \$19,887 on Line 2200.</p> <p data-bbox="699 806 1370 905">In addition, approximately \$29,000 of non-operating budget capital outlay expenditures were omitted from Line 2100.</p> <p data-bbox="699 947 935 978"><u>Recommendation</u></p> <p data-bbox="699 1010 1370 1308">We recommend that the Town of Weston provide the Weston Public School Department with detailed debt schedules supporting the amounts reported and that a review of debt service expenditures be completed prior to submission to ensure reporting accuracy. Additionally, we recommend that all capital outlay expenditures be reported. We understand that an amendment has been filed to correct these issues.</p>
5.	10, 14	<p data-bbox="711 1377 1349 1446"><u>Improve Classification of Tuition Expenditures on Schedules 1 and 4</u></p> <p data-bbox="711 1478 1357 1646">Tuition to Out-of-State Schools of approximately \$129,000 were reported on Line 1810 as Non-Public School Tuition expenditures rather than on Line 1800 on Schedule 1. As a result, Schedule 4 tuition expenditures were also misclassified.</p> <p data-bbox="711 1688 946 1719"><u>Recommendation</u></p> <p data-bbox="711 1751 1386 1877">We recommend that the Weston Public School Department verify proper tuition classifications prior to submission. We understand that an amendment has been filed to correct these issues.</p>

<u>Finding Number</u>	Applicable ESE Compliance <u>Step(s)</u>	<u>Finding</u>
6.	15, 16	<p data-bbox="695 432 1287 506"><u>Properly Report Transportation Ridership and Expenditures on Schedule 7</u></p> <p data-bbox="695 531 1433 705">The Weston Public School Department double-counted 225 regular day riders on Line 4000 of Schedule 7. As a result, expenditures allocated to columns 1 and 3 were misclassified because regular day expenditures are allocated based on ridership counts.</p> <p data-bbox="699 741 935 772"><u>Recommendation</u></p> <p data-bbox="699 800 1357 873">We understand that an amendment has been filed to correct these issues.</p>