

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, 2011

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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, 2011. 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 9, 2012

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Finding</u>
1.	2	<p><u>Properly Report Grant and Special Revolving Revenues on Schedule 1</u></p> <p>In FY11, the revenue for the ARRA IDEA Stimulus Program Grant was pre-populated by the Department of Elementary and Secondary Education on the EOYR and entered into line 300, column 5 (undistributed), rather than in line 300, column 2 (SPED). The Weston Public School Department did not detect and correct this error.</p> <p>Also, Special Education grant revenues reported on line 300, column 2 are overstated by approximately \$ 71,000 and Private grants revenues reported on line 660 are understated by approximately \$ 1,000.</p> <p>In addition, Preschool tuitions fees of \$ 390,845 reported on line 640 should have been reported in column 4 instead of column 5.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct these issues.</p>
2.	6, 11	<p><u>Improve Accuracy over Reporting Town Allocated Expenditures</u></p> <p>Other Non-employee Insurance reported on line 2030 was overstated by approximately \$ 22,000 and Maintenance of School Buildings reported on line 1976 is understated by approximately \$ 2,000.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct these issues.</p>

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<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Findings</u>
3.	2, 9	<p><u>Report MSBA Payoff</u></p> <p>The Weston Public School Department did not report approximately \$ 5.7 million of MSBA revenues received as a lump sum payoff of the contract assistance balance on line 130, column 2, nor the progress payment of approximately \$ 41,000 on line 130, column 5. In addition, the related debt service expenditures of paying off the outstanding bond was not reported by the Town on line 2130, and the related progress payment expenditures were not reported on line 2100.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct these issues.</p>
4.	14	<p><u>Properly Report Expenditures on Schedule 4</u></p> <p>The Weston Public School Department did not report all Special Education grant or revolving fund expenditures on line 3930, Expenditures from Grants & Revolving Funds, therefore, understating the line by approximately \$ 210,000.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct this issue.</p>

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<u>Finding Number</u>	Applicable ESE Compliance <u>Step(s)</u>	<u>Findings</u>
5.	15, 16, 17	<u>Properly Report Ridership Counts and Expenditures on Schedule 7</u> The Weston Public School Department overstated both Special Education ridership and Non-public ridership on Schedule 7. As a result, allocation of expenditures based on ridership headcounts may be incorrect. In addition, approximately \$ 3,500 of field trip transportation expenditures were included in the Special Education expenditures. As a result, Schedule 1, Special Education transportation expenditures, are also overstated. <u>Recommendation</u> We understand that an amendment has been filed to correct these issues.