

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, 2012

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

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, 2012. 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.

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

April 29, 2013

SCHEDULE OF FINDINGS

<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Finding</u>
1.	2	<p><u>Properly Report Revenues on Schedule 1</u></p> <p>Grant revenues were reported net of amounts unspent and returned to the ESE instead of the total amounts actually received. Further, ARRA IDEA grant revenues were reported in column 5 instead of column 2.</p> <p>Also, Transportation fees of \$22,359 reported on line 650 should have been reported in column 4 instead of column 5.</p> <p>In addition, Preschool tuitions fees of \$389,549 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.	8, 9	<p><u>Properly Report School Related Debt Service Expenditures</u></p> <p>The Town did not report \$8,340 of BAN interest on line 2065 for school related BANs.</p> <p>Also, the Town did not report \$653,344 of related MSBA progress payment expenditures on line 2100.</p> <p>In addition, the Town omitted the debt service and related interest payments on two school related bonds. As a result, line 2110 was understated by \$23,000, and line 2200 was understated by \$5,329.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct these issues.</p>

(continued)

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<u>Finding Number</u>	<u>Applicable ESE Compliance Step(s)</u>	<u>Findings</u>
3.	12	<p><u>Properly Report Expenditures on Schedule C.2.</u></p> <p>Weston Public School Department reported ARRA IDEA grant expenditures in column 1 instead of column 2 on Schedule C.2. As a result, SFSF and Ed Jobs expenditures reported in column 1 were overstated by \$10,304.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct this issue.</p>
4.	14	<p><u>Report All Expenditures on Schedule 4</u></p> <p>The Weston Public School Department did not report all ARRA Special Education grant expenditures on line 3930, Expenditures from Grants & Revolving Funds, therefore, understating the line by approximately \$10,304.</p> <p><u>Recommendation</u></p> <p>We understand that an amendment has been filed to correct this issue.</p>