



**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES OVER COMPLIANCE APPLICABLE  
TO MASSACHUSETTS SCHOOL DISTRICTS'  
END-OF-YEAR FINANCIAL REPORT**

*Independent Accountants' Report on Applying Agreed-Upon Procedures*

To the School Committee  
Wachusett Regional School District

We have performed the procedures enumerated below, which were agreed to by the management of the Wachusett Regional School District (the District), solely to assist the District in evaluating the District's compliance with the requirements applicable to the preparation and filing of the District's End-of-Year Financial Report (EOYR). The District's management is responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

We performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's (DESE) *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* to the End-of-Year Financial Report prepared by the District for the fiscal year ended June 30, 2020. We have listed instances of noncompliance in the accompanying Schedule of Findings.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

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This report is intended solely for the information and use of the District and DESE and is not intended to be and should not be used by anyone other than these specified parties.

*Melanson*

Greenfield, Massachusetts  
June 30, 2021



## SCHEDULE OF FINDINGS

### 1. Properly Report Receipts from State Grants on Schedule 1

***Applicable DESE Compliance Requirement: 2***

DESE's compliance supplement requires that revenue from state aid, federal grants, state grants and revolving and special funds reported on Schedule 1 agree to the accounting ledger and vice versa.

***Findings***

State grant revenue of \$38,086 was incorrectly omitted from Line 590.

***Recommendation***

An amendment should be filed to correct this issue.

### 2. Maintain Schedule for Rental/Lease of Buildings

***Applicable DESE Compliance Requirement: 7***

DESE's compliance supplement requires that a rental/lease schedule be maintained to support amounts reported on Lines 1681/1682.

***Finding***

A rental/lease schedule is not maintained.

***Recommendation***

The required rental/lease schedule should be maintained by the District. See example provided on the subsequent page.

SCHEDULE OF  
 COSTS CLAIMED IN (5300) FOR  
 LEASED BUILDINGS & CAPITAL EQUIPMENT  
 Not for submittal - supporting documentation only

CODE \_\_\_\_\_ LEA NAME \_\_\_\_\_ PREPARED BY \_\_\_\_\_

LINE NO.	LEASE START DATE MO/DAY/YR (1)	LEASE END DATE MO/DAY/YR (2)	TOTAL LEASE PERIOD (YRS) (3)	TOTAL LEASE COST (4)	PAYMENT FREQUENCY (e g MONTHLY, QUARTERLY) (5)	DESCRIPTION OF LEASED PROPERTY - EQUIPMENT (6)	LOCATION OF LEASED BUILDING - EQUIPMENT (7)	MAKE AND SERIAL NUMBER (8)	ANNUAL LEASE PAYMENT (9)	SOURCE OF ANNUAL PAYMENT* (10)	FISCAL YEAR OF FIRST PAYMENT (11)
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											

\* Indicate source of funds ( School Committee Appropriation, City/Town Appropriation, Grant Funds, Other Revolving Funds)