

***CITY OF SPRINGFIELD, MASSACHUSETTS***

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

***FISCAL YEAR ENDED JUNE 30, 2005***

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**MASSACHUSETTS SCHOOL DISTRICTS'**  
**END-OF-YEAR PUPIL AND FINANCIAL REPORT**  
  
**FISCAL YEAR ENDED JUNE 30, 2005**

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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 Honorable Mayor,  
Finance Control Board, and the School Committee  
City of Springfield, Massachusetts

We have performed the procedures specified in the Massachusetts Department of Education's (DOE) Compliance Supplement applicable to Massachusetts School Districts to the End-of-Year Pupil and Financial Report prepared by the City of Springfield, Massachusetts (City) for the fiscal year ended June 30, 2005. We performed these procedures solely to assist the City and DOE in evaluating the City's assertion that it has complied with the DOE 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 Education's Compliance Supplement applicable to Massachusetts School Districts 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 with 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 City and the DOE and should not be used by those who have not agreed to the 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.

February 15, 2006

Finding #1 – Specific Requirement #7

Specific Requirement #7 required us to trace revenues reported on Schedule 1 to the detailed accounting records. As a result of this requirement, we noted that the District did not include approximately \$1.3 million of federal Department of Education administered grant revenues on Schedule 1.

An amendment has been filed with the DOE to correct this finding.

Finding #2 – Specific Requirement #13

We were not provided with an agreement between the School Committee and Municipal Officials in support of all reported and estimated education-related expenditures, by the municipality, from accounts other than the School Committee appropriation. These agreements serve as the basis of reported municipal expenditures and cost allocations. As a result, we were unable to verify that the reported expenditures and cost allocations are in accordance with agreed upon methodologies between the School Committee and Municipal Officials.

Finding #3 – Specific Requirement #15

We were provided with a documented methodology and supporting calculations used to allocate special education costs on Schedule 4. The allocations were based on percentages that were derived from the fiscal 2004 pupil full-time equivalencies reported on Schedule 11. Current year costs should be allocated using current year full-time equivalencies.