

**TOWN OF MILLBURY, MASSACHUSETTS**

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

**FISCAL YEAR ENDED JUNE 30, 2013**

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**OVER COMPLIANCE APPLICABLE TO**  
**MASSACHUSETTS SCHOOL DISTRICTS'**  
**END-OF-YEAR FINANCIAL REPORT**  
**YEAR ENDED JUNE 30, 2013**

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**Independent Accountants' Report on Applying Agreed-Upon  
Procedures Over Compliance Applicable to Massachusetts  
School Districts' End-of-Year Financial Report**

To the Honorable School Committee  
Town of Millbury, Massachusetts

We have performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's (ESE) Compliance Supplement applicable to the Massachusetts School Districts to the End-of-Year Financial Report (EOYR) prepared by the Town of Millbury, Massachusetts (the "Town") for the fiscal year ended June 30, 2013. We performed these procedures solely to assist the Town and ESE in evaluating the management's assertion that the Town has complied with the ESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. This agreed-upon procedures engagement was performed in accordance with attestation 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' End-of-Year Financial Report for the purpose for which this report has been requested or for any other purpose.

We noted no instances of non-compliance with ESE requirements.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the End-of-Year Financial Report for the fiscal year ended June 30, 2013. 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's School Committee, management, and the ESE and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Roselli Clark & Associates*

Roselli, Clark & Associates  
Certified Public Accountants  
Woburn, Massachusetts  
February 18, 2014