

**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, 2014**

**TOWN OF MILLBURY, MASSACHUSETTS**  
**REPORT ON APPLYING AGREED-UPON PROCEDURES**  
**OVER COMPLIANCE APPLICABLE TO**  
**MASSACHUSETTS SCHOOL DISTRICTS'**  
**END-OF-YEAR FINANCIAL REPORT**  
  
**YEAR ENDED JUNE 30, 2014**

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**ROSELLI, CLARK & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2014. 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, 2014. 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.

The compliance supplement questionnaire that accompanies this report has been prepared by the District and represents additional information required by the ESE that has not been subjected to agreed-upon procedures and accordingly, we do not provide any assurance on it.

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  
March 16, 2015

**ADDITIONAL INFORMATION**

Department of Elementary and Secondary Education  
End-of-Year Financial Report - Compliance Supplement Questionnaire  
For the Year Ended June 30, 2014

1. Identify the accounting system used by the school department including the version.

Accounting System: Infinite Visions aka BudgetSense

Version: 3.4.07

2. Is the payroll system integrated with the accounting system? Yes  No
3. Is the District a municipal department? Yes  No

If yes, is the accounting system integrated with the City or Town's accounting system? Yes  No

**Partial integration with Town Hall, not a direct real-time link but have a data bridge for payables.**

If no, please identify the accounting system and version used by the City or Town.

Accounting System: Infinite Visions aka BudgetSense

Version: 3.5.05 (The Town does not have the payroll module.)

4. Does the accounting system permit the reporting of all school district expenditures, in accordance with DESE Guidelines, by the following:

Fund	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
DESE Function Code	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Object	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Program	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Location	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

5. Is a crosswalk used to allocate costs to the End-of-Year Report?

Payroll	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Non-Payroll	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

If yes, please provide a brief explanation indicating what costs are allocated and why an allocation is necessary.

Professional Development costs are allocated based upon amount of teacher time spent on P.D

Grants are allocated by location.

Special Education transportation costs are allocated by SPED placement.

Special Education tuition costs are allocated by fiscal year service was provided (net pre-pays).