

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, 2015

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REPORT ON APPLYING AGREED-UPON PROCEDURES
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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, 2015. 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, 2015. 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 17, 2016