

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS

FEDERAL AWARD REPORTS

PURSUANT TO THE

UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2022



**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Town Council
Town of North Attleborough, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit and the aggregate remaining fund information of the Town of North Attleborough, Massachusetts, as of and for the year ended June 30, 2022 (except for the North Attleborough Contributory Retirement System and the North Attleborough Electric Department which are as of December 31, 2021), and the related notes to the financial statements, which collectively comprise the Town of North Attleborough, Massachusetts's basic financial statements and have issued our report thereon dated March 13, 2023. Our report includes a reference to other auditors who audited the financial statements of the North Attleborough Electric Department, as described in our report on the Town of North Attleborough, Massachusetts' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Roselli Clark + Associates

Roselli, Clark and Associates
Certified Public Accountants
Woburn, Massachusetts
March 13, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

Honorable Town Council
Town of North Attleborough, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of North Attleborough, Massachusetts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of North Attleborough, Massachusetts' major federal programs for the year ended June 30, 2022. The Town of North Attleborough, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of North Attleborough, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of North Attleborough, Massachusetts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of North Attleborough, Massachusetts' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of North Attleborough, Massachusetts' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of North Attleborough, Massachusetts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of North Attleborough, Massachusetts' compliance with the requirements of each major program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Audit Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of North Attleborough, Massachusetts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of North Attleborough, Massachusetts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of North Attleborough, Massachusetts' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Town of North Attleborough, Massachusetts' response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of North Attleborough, Massachusetts, as of and for the year ended June 30, 2022 (except for the North Attleborough Contributory Retirement System and the North Attleborough Electric Department which are as of December 31, 2021), and the related notes to the financial statements, which collectively comprise the Town of North Attleborough, Massachusetts's basic financial statements. We have issued our report thereon dated March 13, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Town of North Attleborough's basic financial statements include the operations of the North Attleborough Electric Department which may expend federal awards which are not included in the Town of North Attleborough's schedule of expenditures of federal awards during the year ended June 30, 2022.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

Town of North Attleborough, Massachusetts
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accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts

May 12, 2023, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is March 13, 2023

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Child Nutrition Cluster				
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
School Breakfast Program	10.553	03-212	\$ -	\$ 410,132
COVID-19 - National School Lunch Program	10.555	03-212	-	89,466
National School Lunch Program:	10.555	03-212		
Cash Assistance			-	1,536,168
Non-Cash Assistance (Commodities)			-	134,375
Total National School Lunch Program			<u>-</u>	<u>1,760,009</u>
Summer Food Service Program for Children	10.559	03-212-SF-298	-	73,467
Fresh Fruit and Vegetable Program	10.582	03-212	-	16,129
Total Child Nutrition Cluster			<u>-</u>	<u>2,259,737</u>
School Nutrition Equipment Assistance for Schools	10.579	722-505406-2021-0212	-	74,022
Total U.S. Department of Agriculture			<u>-</u>	<u>2,333,759</u>
<u>U.S. Department of Justice</u>				
<i>Passed through the Commonwealth of Massachusetts - Executive Office of Public Safety & Homeland Security</i>				
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	SCEPSSFY21COVIDNORAT	-	16,910
Total U.S. Department of Justice			<u>-</u>	<u>16,910</u>
<u>U.S. Department of the Treasury</u>				
<i>Direct Award</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		-	69,630
<i>Passed through the Commonwealth of Massachusetts - Executive Office for Administration and Finance</i>				
COVID-19 - Coronavirus Relief Fund	21.019	COVID19 212	-	310,478
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
COVID-19 - Coronavirus Relief Fund	21.019	102-401480-2021-0212	-	281,235
Total COVID-19 - Coronavirus Relief Fund			<u>-</u>	<u>591,713</u>
Total U.S. Department of the Treasury			<u>-</u>	<u>661,343</u>
<u>U.S. Environmental Protection Agency</u>				
<i>Direct Award</i>				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		-	2,258
Total U.S. Environmental Protection Agency			<u>-</u>	<u>2,258</u>

(continued)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education</u>				
Special Education Cluster (IDEA)				
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Special Education - Grants to States	84.027	240-583151-2022-0212	-	1,109,888
Special Education - Grants to States	84.027	240-443339-2021-0212	-	173,158
Special Education - Grants to States	84.027	240-344999-2020-0212	-	34,574
Special Education - Grants to States	84.027	274-490049-2021-0212	-	23,273
COVID-19 - Special Education - Grants to States	84.027X	252-585370-2022-0212	-	100,264
Total Special Education - Grants to States			-	<u>1,441,157</u>
Special Education - Preschool Grants	84.173	262-585386-2022-0212	-	24,003
Special Education - Preschool Grants	84.173	262-443340-2021-0212	-	371
Special Education - Preschool Grants	84.173	262-352625-2020-0212	-	6,013
Special Education - Preschool Grants	84.173	262-258284-2019-0212	-	1,772
Total Special Education - Preschool Grants			-	<u>32,159</u>
Total Special Education Cluster (IDEA)			-	<u>1,473,316</u>
<i>Passed through the Commonwealth of Massachusetts - Department of Elementary and Secondary Education</i>				
Title I Grants to Local Educational Agencies	84.010	305-554049-2022-0212	-	514,004
Title I Grants to Local Educational Agencies	84.010	305-413241-2021-0212	-	48,748
Title I Grants to Local Educational Agencies	84.010	305-314610-2020-0212	-	15,420
Total Title I Grants to Local Educational Agencies			-	<u>578,172</u>
McKinney Vento Homeless Education Grant	84.196	310-385682-2021-0212	-	4,488
McKinney Vento Homeless Education Grant	84.196	310-288746-2020-0212	-	1,093
McKinney Vento Homeless Education Grant	84.196	310-282561-2019-0212	-	1,405
Total McKinney Vento Homeless Education Grants			-	<u>6,986</u>
English Language Acquisition Grants	84.365	180-554068-2022-0212	-	10,000
English Language Acquisition Grants	84.365	180-413243-2021-0212	-	17,443
Total English Language Acquisition Grants			-	<u>27,443</u>
Supporting Effective Instruction State Grants	84.367	140-554054-2022-0212	-	49,054
Supporting Effective Instruction State Grants	84.367	140-413242-2021-0212	-	434
Supporting Effective Instruction State Grants	84.367	140-314611-2020-0212	-	1,074
Total Supporting Effective Instruction State Grants			-	<u>50,562</u>
Student Support and Academic Enrichment Grants	84.424	309-554061-2022-0212	-	800
Student Support and Academic Enrichment Grants	84.424	309-413244-2021-0212	-	25,223
Student Support and Academic Enrichment Grants	84.424	309-314613-2020-0212	-	4,930
Total Student Support and Academic Enrichment Grants			-	<u>30,953</u>

(continued)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
COVID-19 - Education Stabilization Fund	84.425D	113-397294-2021-0212	-	26,518
COVID-19 - Education Stabilization Fund	84.425D	114-400060-2021-0212	-	5,194
COVID-19 - Education Stabilization Fund	84.425D	115-507625-2022-0212	-	1,317,363
COVID-19 - Education Stabilization Fund	84.425D	120-510483-2022-0212	-	100,000
COVID-19 - Education Stabilization Fund	84.425U	119-611974-2022-0212	-	192,981
COVID-19 - Education Stabilization Fund	84.425W	302-616650-2022-0212	-	4,500
Total COVID-19 - Education Stabilization Fund			-	1,646,556
Total U.S. Department of Education			-	3,813,988
<u>U.S. Department of Health and Human Services</u>				
Aging Cluster				
<i>Passed through Bristol Elder Services Inc.</i>				
Special Program for the Aging, Title III, Part B Grants for Supporting and Senior Centers	93.044	Not available	-	2,138
Total CCDF Cluster			-	2,138
<i>Direct Award</i>				
COVID-19 - Provider Relief Fund	93.498		-	3,838
Total U.S. Department of Health and Human Services			-	5,976
<u>U.S. Department of Homeland Security</u>				
<i>Direct Award</i>				
Assistance to Firefighters Grant	97.044		-	63,636
<i>Passed through the Commonwealth of Massachusetts - Massachusetts Task Force 1</i>				
National Urban Search and Rescue	97.025	Not available	-	11,394
<i>Passed through the Commonwealth of Massachusetts - Massachusetts Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	FY22EMPG2100000ATTL	-	6,436
Total U.S. Department of Homeland Security			-	81,466
TOTAL FEDERAL GRANT EXPENDITURES			\$ -	\$ 6,915,700

(concluded)

See notes to Schedule of Expenditures of Federal Awards

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of North Attleborough, Massachusetts (the Town) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

B. Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for municipalities in Massachusetts are prescribed by the Uniform Municipal Accounting System (UMAS) promulgated by the Commonwealth of Massachusetts Department of Revenue.

The accompanying Schedule includes the federal grant transactions of the Town. Although some of these programs may be supplemented with state and other revenue, only federal activity is shown. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

The Town has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

C. U.S. Department of Agriculture Programs

The Town receives non-cash commodities from the U.S. Department of Agriculture as a part of the National School Lunch program. The amounts reported as non-cash assistance represent the fair market value of these commodities received during the year.

The amounts reported as cash assistance represent federal reimbursements for meals provided.

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

A. Summary of Audit Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	Yes

IDENTIFICATION OF MAJOR PROGRAMS

<u>Name of Federal Program</u>	<u>ALN(s)</u>
Child Nutrition Cluster	10.553, 10.555, 10.559 & 10.582
COVID-19 – Education Stabilization Fund	84.425
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as a low-risk auditee?	Yes

B. Financial Statement Findings

None

**TOWN OF NORTH ATTLEBOROUGH, MASSACHUSETTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

C. Federal Award Findings and Questioned Costs

**2022-001 U.S. Department of Education
Passed-through the Commonwealth of Massachusetts Department of
Elementary and Secondary Education
COVID-19 – Education Stabilization Fund – CFDA 84.425**

Criteria: The Commonwealth of Massachusetts Department of Elementary and Secondary Education requires that a Final Financial Report must be submitted within sixty days from the end date of the grant.

Condition: Two final financial reports for grants completed during fiscal year 2022 were not filed timely.

Cause: The School was not timely in gathering the information to complete the reporting.

Effect: The School was not compliant with reporting requirements of the pass-through agency.

Questioned Costs: None

Repeat Finding from Prior Year: No.

Recommendation: The School should implement procedures to file all financial reports with the pass-through agency in a timely manner.

Views of Responsible Official: Management agrees with the finding.

NORTH ATTLEBOROUGH PUBLIC SCHOOLS



John Woodcock Administration Building
6 Morse Street
North Attleborough, Massachusetts 02760

From: Catherine Blake, Assistant Superintendent for Finance and Operations

CC: Dr. John Antonucci, Superintendent

Re: Corrective Action Plan

The school is implementing new policies and procedures with respects to the completion of financial reports and their timely submission to oversight agencies. In addition, training will be provided to those at the school working with these federal grants. I also want to confirm that the Final Financial Report will be submitted on May 30th, 2023.

Please contact the following with questions:

Catherine Blake
Assistant Superintendent for Finance and Operations
508-643-2100 x208
cblake@naschools.net

Catherine Blake