Northshore Education Consortium

Uniform Financial Report

June 30, 2017

UNIFORM	FINANCIAL STATEMENTS AND INDEPENDENT	AUDITOR'S REPORT	COVER PAGE - Page 1 of 1 Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits:					
				Other corporate names	& FEINs	if applicable:		
	For the Year Ended : 6/30/2017	Filed Electronically? (Y/N):	Y	(Use for consolidated finar	cial statem	ents.)		
	(M/D/YYYY)	· · · · <u>-</u>						
	Filing Organization: NORTHSHORE EDUC	CATION CONSORTIUM						
	(legal name)		(Doing Business As name, if applicable)					
							Massachusetts Vendor Code Number	er
Δ	G. Public Charities Acct.#	Business Address:	112 SOHIER ROAD	BEVERLY	MA	01915		
, , ,	C. I ubile changes / teet.ii	Business Address.	(Street)	(City)	(State)	(Zip)		
	050 050 - 015NN	DEDOEMA			, ,		ODEDOE VIN ANDERU ODO	
	CEO or CFO : GLENN	BERGEVIN	CFO	(978) 232-9755	E-n	nali address:	GBERGEVIN@NSEDU.ORG	
	(First Name)	(Last Name)	(Title)	(Phone : Area Code / Number)				
	CPA : FRITZ DEGUGLIELMO	DLLC	CPA Firm's Current Mass. License	#: 3	CPA's E-n	nail Address:	STEPHEND@FD-CPA.COM	
	-		CPA Firm's Federal Employer Id. (FEIN) #: 043447507			A-133 Audit Submitted? (Y/N):	N
Mar	nagement Company Name:		. , , ,		Į.		Have basic F/S been audited? (Y/N):	
							UFR Exemption/Exception Code	
	Organization Type Code : E	C For-Profit Organization	· NO	Date of Org./Incorp.	9/1	/1974	Special Education (SPED) Contractor (Y/N):	
	organization Type code .	. or i folk organization		Date of Org., moorp.		YYYY)	Principal Purch. Agenc	
	501(c)(3) Federal Tax Exempt (Y/N):	If Yes, Date of Exemption	2.	Cost Allocation Method Code			rogram Performance Report (Internet system) is not required:	,y. <u>Di 11</u>
	301(c)(3) I ederal Tax Exempt (1/N).	ii Tes, Date of Exemption	(M/D/YYYY)	Cost Allocation Wethod Code	IVID	-	Primary Contractor(s	-)-
							Primary Contractor(, <u> </u>
Program				rogram Address				MMARS
Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	Prog.Code
100	KEVIN O'GRADY SCHOOL		112 SOHIER ROAD	BEVERLY	MA	01915	KEVIN O'GRADY SCHOOL	-
200	NORTHSHORE ACADEMY - UPPER SCHOOL		126 SOHIER ROAD	BEVERLY	MA	01915	NORTHSHORE ACADEMY UPPER SCHOOL	
300	NORTHSHORE ACADEMY - OFFER SCHOOL		83 PINE STREET, SUITE 103	PEABODY	MA	01960	NORTHSHORE ACADEMY - LOWER SCHOOL	
								4007
400	NORTHSHORE RECOVERY HIGH SCHOOL		112 SOHIER ROAD	BEVERLY	MA	01915	RECOVERY HIGH SCHOOL	4927
500	TRANSITIONS		121 LORING AVENUE	SALEM	MA	01970	TRANSITIONS	
700	CONTRACTED SERVICES		112 SOHIER ROAD	BEVERLY	MA	01915	CONTRACTED SERVICES	
728	GRANTS AND OTHER SERVICES		112 SOHIER ROAD	BEVERLY	MA	01915	GRANTS AND OTHER SERVICES	
800	TOPSFIELD VOCATIONAL ACADEMY		248 BOSTON STREET	TOPSFIELD	MA	01983	VOCATIONAL TRAINING	
	ote: If your agency is exempt from filling this re	onart (see instructions) complete this save	r nago only and submit it along with a	locumentation to support the	hacis of t	ho ovomnti	on	

	ORGANIZATION : N	IORTHSHORE EDL	JCATION CONSOF	RTIUM	FEIN : 042576982				
S	TATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET)	06/30/2017	WIT	H COMPARATIVE	TOTALS AS OF	6/30/2016			
		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR		
	ASSETS								
1	Cash and Cash Equivalents	4,990,885				4,990,885	5,496,847		
2	Accounts Receivable, Program Services	1,048,907				1,048,907	1,209,743		
3	Allowance for Doubtful Accounts	(78,704)				(78,704)	(75,000)		
4	Net Accounts Receivable, Program Services	970,203				970,203	1,134,743		
5	Contributions Receivable	0.0,=00				310,=00	.,,		
6	Notes Receivable								
7	Prepaid Expenses	178,936				178,936	174,721		
8	Other Accounts Receivable	170,500				170,500	177,721		
9	Other Current Assets								
10	Short-Term Investments								
11	TOTAL CURRENT ASSETS	6,140,024				6,140,024	6,806,311		
12	Land, Buildings, and Equipment	0,140,024	15,230,974			15,230,974	14,463,174		
12	Accumulated Depreciation		(6,673,765)			(6,673,765)	(6,088,432)		
14	Net Land, Buildings and Equipment		8,557,209			8,557,209	8,374,742		
15	Long-Term Investments		50.000			F0.000	F7.400		
16	Other Assets		53,006			53,006	57,489		
17	Due From Other Funds								
18	TOTAL ASSETS	6,140,024	8,610,215			14,750,239	15,238,542		
	LIABILITIES AND NET ASSETS								
19	Accounts Payable	213,675				213,675	94,154		
20	Subcontract Payable								
21	Accrued Expenses	1,401,532				1,401,532	1,335,114		
22	Current Notes Payable								
23	Current Portion Long-Term Debt		340,309			340,309	329,293		
24	Deferred Revenue								
25	Other Current Liabilities						280,228		
26	TOTAL CURRENT LIABILITIES	1,615,207	340,309			1,955,516	2,038,789		
27	Long-Term Notes & Mortgage Payable		5,566,932			5,566,932	5,907,241		
28	Other Liabilities	6,598,333				6,598,333	5,061,363		
29	Due to Other Funds								
30	TOTAL LIABILITIES	8,213,540	5,907,241			14,120,781	13,007,393		
	NET ASSETS								
31	Unrestricted	(2,107,206)	2,702,974			595,768	2,197,459		
32	Temporarily Restricted	33,690	, , ,			33,690	33,690		
33	Permanently Restricted								
34	TOTAL NET ASSETS	(2,073,516)	2,702,974			629,458	2,231,149		
35	TOTAL LIABILITIES AND NET ASSETS	6,140,024	8,610,215			14,750,239	15,238,542		
	See Accompanying Notes to the Financial Statements	-							

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED O6/30/2017 VITH COMPARATIVE TOTALS FOR THE YEAR ENDED TEMPORARILY RESTRICTED OCINTRIBUTIONS, Gifts, Legacies, Bequests & Special Events In-Kind Contributions Grants O6/30/2017 VITH COMPARATIVE TOTALS FOR THE YEAR ENDED TEMPORARILY RESTRICTED RESTRICTED 110,627 110,627 110,627 110,627 110,627	06/30/2016 TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT 1 Contributions, Gifts, Legacies, Bequests & Special Events 2 In-Kind Contributions TEMPORARILY PERMANENTLY RESTRICTED RESTRICTED RESTRICTED 110,627 110,627	
REVENUES, GAINS, AND OTHER SUPPORT 1 Contributions, Gifts, Legacies, Bequests & Special Events 2 In-Kind Contributions UNRESTRICTED RESTRICTED RESTRICTED THIS YEAR 110,627 110,627	
1 Contributions, Gifts, Legacies, Bequests & Special Events 110,627 110,627 110,627	LASI TEAR I
2 In-Kind Contributions	76,054
3 Grants 6,815	19,543
	27,233
4 Program Service Fees 19,868,042 19,868,042	19,672,417
5 Federated Fundraising Organization Allocation	
6 Investment Revenue 9,642 9,642	13,408
7 Revenue from Commercial Products & Services	
8 Other 4,195,921 4,195,921	3,182,160
9 Net Assets Released From Restrictions:	
10 Satisfaction of Program Restrictions	
11 Satisfaction of Equipment Acquisition Restrictions 12 Expiration of Time Restrictions	
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT 24,191,047 24,191,047	22,990,815
24,151,041	22,990,013
EXPENSES AND LOSSES	
14 Administration (Management & General) 1,120,344 1,120,344	1,092,384
15 Fundraising	1,00=,00
16 Total Program Services 22,747,800 22,747,800	21,701,267
17 TOTAL EXPENSES 23,868,144 23,868,144	22,793,651
18 Losses	
19 TOTAL EXPENSES AND LOSSES 23,868,144 23,868,144	22,793,651
CHANGES IN NET ASSETS:	
20 Property & Equipment Acquisitions from Unrestricted Funds	
21 Transfer of Realized Endowment Fund Appreciation	
22 Return to Donor	
23 Other Increases (Decreases) (1,924,594) (1,924,594)	
24 TOTAL CHANGES IN NET ASSETS (1,601,691) (1,601,691)	197,164
25 NET ASSETS AT BEGINNING OF YEAR 2,197,459 33,690 2,231,149	2,033,985
26 NET ASSETS AT END OF YEAR 595,768 33,690 629,458	2,231,149
See Accompanying Notes to Financial Statements	

ORGANIZATION: NORTHSHORE EDUCATION CONSC

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2017

FEIN: 042576982

INDIRECT METHOD

	Cash Flows from Operating Activities:	TOTAL
1	Changes in Net Assets	(1,601,691)
'	Adjustments to Reconcile Change In Net Assets to Net	(1,001,091)
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	589,816
3	Losses	45,000
4		
	Increase/Decrease in Net Accounts Receivable	119,540
5	Increase/Decrease in Prepaid Expenses	(4,215)
6	Increase/Decrease in Contributions Receivable	110 501
7	Increase/Decrease in Accounts Payable	119,521
8	Increase/Decrease in Accrued Expenses	66,418
9	Increase/Decrease in Deferred Revenue	
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	1,727,901
14	Net Cash Provided by/(used in) Operating Activities	1,062,290
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(767,800)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	9,642
21	Net Cash Provided by/(used in) Investing Activities	(758,158)
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	(329,293)
29	Other Finance Payments/Reciepts	(200,573)
30	Net Cash Provided by/(used in) Financing Activities	(529,866)
	See Accompanying Notes to the Financial Statements	

	ORGANIZATION: NORTHSHORE EDUCATION CONS	C FEIN:	042576982
	STATEMENT OF CASH FLOWS for the YEAR ENDED	06/30/2017	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year		(225,734) 5,216,619 4,990,885
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other	200,573	
36 37 38 39 40	Supplemental Data for Noncash Investing and Financing Activities: Gifts of Equipment Other Noncash Investing and Financing Activities		
	See Accompanying Notes to the Financial Statements		

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/2017

		SUPPORTING	G SERVICES	PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
Employee Compensation & Related Expenses	20,341,604	787,999		19,553,605
2. Occupancy	1,778,314	114,354		1,663,960
3. Other Program / Operating Expense	596,735	8,851		587,884
4. Subcontract Expense				
5. Direct Administrative Expense	364,068	154,693		209,375
6. Other Expenses	197,605			197,605
7. Depreciation of Buildings and Equipment	589,818	54,447		535,371
8. TOTAL EXPENSES	23,868,144	1,120,344		22,747,800

See Accompanying Notes to Financial Statements

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/17

	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	100	200	300	400	500
Employee Compensation & Related Expenses	10,887,642	4,141,026	1,805,750	1,089,973	1,138,709
2. Occupancy	400,030	967,504	113,482	88,903	86,950
3. Other Program / Operating Expense	113,607	133,082	52,919	54,535	138,157
4. Subcontract Expense					
5. Direct Administrative Expense	111,314	39,127	23,937	19,533	12,007
6. Other Expenses	86,086	29,741	34,353	25,632	13,634
7. Depreciation of Buildings and Equipment	350,890	9,430	87,986	75,040	12,009
8. TOTAL EXPENSES	11,949,569	5,319,910	2,118,427	1,353,616	1,401,466

See Accompanying Notes to Financial Statements

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/17

	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	700	728	800		
Employee Compensation & Related Expenses	433,002	57,503			
2. Occupancy		308	6,783		
3. Other Program / Operating Expense	26,812	68,446	326		
4. Subcontract Expense					
5. Direct Administrative Expense	1,444	525	1,488		
6. Other Expenses	416	6,764	979		
7. Depreciation of Buildings and Equipment	14	2			
8. TOTAL EXPENSES	461,688	133,548	9,576		

See Accompanying Notes to Financial Statements

ORGANIZATION: NORTHSH	HORE EDUCATION CON	SORTIUM		ORGANIZAT	ION SUPPLEMENTAL INFORMATION SCHE	EDULE A - Unaudited FY END: 6/30/2017						042576982
<u> </u>						al Organization		min (M&G)		und Raising	FEIN:	All Programs
REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	110,627	24,439		86,188	1E Total Direct Prog.Staff FTE/Exp 101-138 258.4	0 13,284,229	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	258.40	13,284,229
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp. 1.0		1.00	156,825				
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp. 1.0		1.00	127,969				
4R Total Contributions and In-Kind	110,627	24,439		86,188	4E Accting/Clerical/Support FTE/Expense 3.6		3.67	320,374				
5R Mass Gov. Grant	6,815	XXXXXXXXXX	XXXXXXXXXX	6,815	5E Admin Maint/House-Grndskeeping FTE/Exp 6E Total Admin Employee FTE/Expense 410 5.8		0.13 5.80	9,264 614,432				
6R Other Grant (exclud. Fed.Direct) 7R Total Grants	6,815			6,815	6E Total Admin Employee FTE/Expense 410 7E Commercial Products & Svs/Mkting FTE/Exp	0 014,432	5.80	014,432	XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)	0,013	XXXXXXXXXXX	XXXXXXXXXXX	0,013	8E Total FTE/Salary/Wages 264.2	0 13,898,661	5.80	614,432	XXXX	XXXXXXXXXX	258.40	13,284,229
9R Dept.of Developmental Services(DDS/DMR	(3)	XXXXXXXXXXX	XXXXXXXXXXX		9E Payroll Taxes 150	200,468		8,848				191,620
10R Dept. of Public Health (DPH)	549,322	XXXXXXXXXXX	XXXXXXXXXXX	549,322	10E Fringe Benefits 151	2,331,958		102,927				2,229,031
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXXX	XXXXXXXXXXX		11E Accrual Adjustments							
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.	16,431,087		726,207				15,704,880
13R Dept. of Youth Services (DYS)		XXXXXXXXXXX	XXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390	1,113,829		10,820				1,103,009
14R Health Care Fin & Policy (HCF)-Contract 15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXX	XXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390	589,818 563,921		54,447 24,114				535,371 539,807
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXX	XXXXXXXXXXX		16E Facility General Liability Insurance 390	100.564		79,420				21.144
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy	2,368,132		168,801				2,199,331
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXX	XXXXXXXXXXX		18E Direct Care Consultant 201	214,046		3,500				210,546
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202							
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXX		XXXXXXXXX		
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXX	XXXXXXXXXXX		21E Subcontracted Direct Care 206			XXXXXXXXXX		XXXXXXXXX		
22R Dept of Correction (DOC)		XXXXXXXXXXX	XXXXXXXXXXX		22E Staff Training 204	40,189		5,300				34,889
23R Dept. of Elementary & Secondary Educ. (DOE) 24R Parole Board (PAR)		XXXXXXXXXXX	XXXXXXXXXXXX		23E Staff Mileage / Travel 205 24E Meals 207	59,957		51				59,906
25R Veteran's Services (VET)		XXXXXXXXXXX	XXXXXXXXXXX		25E Client Transportation 208			XXXXXXXXXX		XXXXXXXXXX	-	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208			700000000		700000000		
27R Div.of Housing & Community Develop(OCD))	XXXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208							
28R POS Subcontract		XXXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXX		XXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXXX	XXXXXXXXXXX		29E Client Personal Allowances 211			XXXXXXXXXX		XXXXXXXXXX	_	
30R Mass State Agency Non - POS 31R Mass. Local Govt/Quasi-Govt. Entities	19,001,562	XXXXXXXXXXX	XXXXXXXXXXXX	19,001,562	30E Provision Material Goods/Svs./Benefits 212 31E Direct Client Wages 214	73,397	•	XXXXXXXXXX		XXXXXXXXXX	-	73,397
32R Non-Mass. State/Local Government	317,158	XXXXXXXXXXX	XXXXXXXXXXXX	317,158	32E Other Commercial Prod. & Svs. 214	13,371		XXXXXXXXXX		XXXXXXXXXX		13,371
33R Direct Federal Grants/Contracts	511,7155	XXXXXXXXXXX	XXXXXXXXXX	331,110	33E Program Supplies & Materials 215	209,146		XXXXXXXXXX		XXXXXXXXX		209,146
34R Medicaid - Direct Payments		XXXXXXXXXXX	XXXXXXXXXXX		34E Non Charitable Expenses							
35R Medicaid - MBHP Subcontract		XXXXXXXXXXX	XXXXXXXXXXX		35E Other Expense	197,605						197,605
36R Medicare		XXXXXXXXXXX	XXXXXXXXXXX		36E Total Other Program Expense	794,340		8,851			_	785,489
37R Mass. Govt. Client Stipends 38R Client Resources		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410 38E Fundraising Fees 410			XXXXXXXXXX			-	XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX		39E Legal Fees 410	18,447		18,447			-	XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXX		40E Audit Fees 410	16,225		16,225			-	XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXXX	XXXXXXXXXX		41E Management Consultant 410						-	XXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410	166,009		93,070				72,939
43R Total Assistance and Fees	19,868,042	XXXXXXXXXX	XXXXXXXXXX	19,868,042	43E Leased Office/Program Office Equip.410,390	163,387		26,951			_	136,436
44R Federated Fundraising 45R Commercial Activities					44E Office Equipment Depreciation 410 45E Admin. Vehicle Expenses 410							XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410						-	XXXXXXXXXX
47R Investment Revenue	9,642	9,642			47E Directors & Officers Insurance 410						-	XXXXXXXXX
48R Other Revenue	4,195,921	257,046		3,938,875	48E Program Support 216			XXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX				49E Professional Insurance 410							
50R Released Net Assets Program					50E Working Capital Interest 410	364,068		154,693				209,375
51R Released Net Assets-Equipment 52R Released Net Assets-Time					51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation	XXXXXXXXXXXX		(1,058,552)				1,058,552
The state of the s					53E Total Reimbursable & Fundraising Expense	19,957,627		(.,000,032)				19,957,627
53R TOTAL REVENUE	24,191,047	291,127		23,899,920	54E Direct State/Federal Non-Reimbursable Expense	3,910,517		61,792		XXXXXXXXXX		3,848,725
54R TOTAL EXPENSE = 56E	23,868,144	61,792		23,806,352	55E Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXX						
55R OPERATING RESULTS	322,903	229,335		93,568	56E TOTAL EXPENSE = 56R	23,868,144		61,792				23,806,352
	_	_	_			ote to Readers: Pleas	se see S		Readers		iate Non-R	
	compensation (sala				1N Direct Employee Compensation & Related Exp.	3,910,517		61,792		XXXXXXXXXX		3,848,725
loans, etc.) from the entity & its related parties/aff	filiates to organization Reporting Entity Con			-	2N Direct Occupancy 3N Direct Other Program/Operating					XXXXXXXXXX		
Name & Title			Compensation from	Other Entities Other	4N Direct Subcontract Expense					XXXXXXXXXX		
1C Francine Rosenberg, Executive Director	Salary 156,825	Other	Salary	Other	5N Direct Administrative Expense					XXXXXXXXXX		
2C	150,025				6N Direct Other Expense					XXXXXXXXXX		
3C					7N Direct Depreciation					XXXXXXXXX		
4C					8N Total Direct Non-Reimbursable (must tie to 54E)	3,910,517		61,792		XXXXXXXXX		3,848,725
5C					9N Total Direct and Allocated Non-Reimbursable (54E+55E)	3,910,517		61,792		XXXXXXXXX		3,848,725
MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	4,323,005		291,127		XXXXXXXXX		4,031,878
Prior Year Ma. Revenue 19,490,241					11N Capital Budget Revenue Adjustments	(440, 400)		(000.005)		XXXXXXXXXX		(400.450)
Comm of MA cost reimbursoment quarkilling	n (preliminary cala	subject to adjust	nent)		12N Excess of Non-Reimb./Fundraising Expense over Offsets Description of Admin (M&G) Direct Non-Reimbursable Exp	(412,488)		(229,335)		XXXXXXXXXX		(183,153)
Comm. of MA cost reimbursement overbilling	y (premimary calc.	aunjeut to aujustr	nenty		Description of Admin (Macs) Direct Non-Reimbursable Exp							

	ORGANIZATION: NORTHSHORE EDUC	CATION CONSORTIUN	ON CONSORTIUM PROGRAM SUPPLEMENTA			RMATION SC	HEDULE B - Unaudited	FY END:	6/30/2017	FEIN:	042576982
	UFR Program Number: 100	Program Name:	KEVIN O'GRADY SCHOOL	Description:		KEVIN O'GRAD		f Federal Domest		В	
	*Program Type: N/A F	rogram Address:	112 SOHIER ROAD	BEVERLY	MA	01915	http://www # Weeks operated during audit period (.cfda.gov/default.h		hours/week (e.g., 40):	40.00
			(Number/Street)	(City)	(State)	(Zipcode)					
Note to	Readers: This schedule should be read in	context with F.S.	Notes and all other UFR information. In mar	ny instances the presei	nce of signi	ficant planned to a	ctual variances or non-reimbursable expense	s (e.g., In-Kind doi	nations) may be ap	propriate and desi	rable.
* Progr REVEN		ledicaid Class Rat	e; 23 = Negotiated Unit Rate; 24 = Negotia: 0S STAFFING # hours/yr = 1.00 I		te; 25= Nor FTE	n-negotiated Accon Salary/Wage	nodations Rate; 26 = Other Non-negotiated L EXPENSE - ACTUAL/PLANNED	Init Rate; 27 = Cos FTE	t Reimbursement; Actual	NA = Not Applicab Planned	le % Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	69,473	1S Program Director (UFR Title 102)	1720	1.00	106,641	1E Total Direct Program Staff = 39S	147.12	7,406,931	7.059.213	4.9 %
2R	Gov. In-Kind/Capital Budget	5.,5	2S Program Function Manager (UFR Ti	tle 101)			2E Chief Executive Officer		.,,,,,,,,,	.,,,,,,,,,	
3R	Private IN-Kind		3S Asst. Program Director (UFR Title 10		1.53	115,959	3E Chief Financial Officer				
4R	Total Contribution and In-Kind	69,473					4E Accting/Clerical Support				
5R 6R	Mass Gov. Grant Other Grant (exclud. Fed.Direct)		5S Physician & Psychiatrist (UFR Title 6S Physician Asst. (UFR Title 106)	105 & 121)			5E Admin Maint/House-Grndskeeping 6E Total Admin Employee				
7R	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N	J - MA (Title 107)			7E Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)		13.00	692,916	8E Total FTE/Salary/Wages	147.12	7,406,931		
9R	Dept.of Developmental Services(DDS/DM	R)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		106,308		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		1,236,642		
11R 12R	Dept. of Children and Families (DCF/DSS) Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 1 12S Physical Therapist (UFR Title 112)	11)	7.98 8.07	638,969 474,615	11E Accrual Adjustments 12E Total Employee Compensation & Re	l Eva	8,749,881	8.397.446	4.2 %
12R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist	(LIFR Title 113)	8.00	568,362	13E Facility and Prog. Equip.Expenses 30		123,595	0,397,440	4.2 70
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114		0.00	300,302	14E Facility & Prog. Equip. Depreciation 3		350,890		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title	115)			15E Facility Operation/Maint./Furn.390		276,435		
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		26.50	2,553,401	16E Facility General Liability Insurance 39)			
17R 18R	MA. Comm. for Deaf & H H (MCD) MA. Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title	110\			17E Total Occupancy 18E Direct Care Consultant 201		750,920 7,704	861,510	-12.8 %
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	110)			19E Temporary Help 202		7,704		
20R	Dept. of Early Educ. & Care (EEC)-Contra	ct	20S Day Care Asst. Teacher / Aide (UFF	R Title 120)			20E Clients and Caregivers Reimb./Stipen	ds 203			
21R	Dept.of Early Educ. & Care (EEC)-Vouche		21S Psychologist - Doctorate (UFR Title	122)			21E Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(L				22E Staff Training 204		19,556		
23R	Dept. of Elementary & Secondary Educ. (I	DOE)	23S Social Worker - L.I.C.S.W. (UFR Titl		3.00	140,304	23E Staff Mileage / Travel 205 24E Meals 207		20,968		
24R 25R	Parole Board (PAR) Veteran's Services (VET)		24S Social Worker - L.C.S.W., L.S.W (U 25S Licensed Counselor (UFR Title 127)				24E Meals 207 25E Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR				26E Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OC	D)	27S Cert. Alch. &/or Drug Abuse Counse				27E Vehicle Depreciation 208				
28R	POS Subcontract		28S Counselor (UFR Title 130)		4.00	218,690	28E Incidental Medical /Medicine/Pharmac	y 209			
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (USB Title				29E Client Personal Allowances 211	040			
30R 31R	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities	9,528,535	30S Case Worker / Manager (UFR Title 31S Direct Care / Prog. Staff Superv. (UI				30E Provision Material Goods/Svs./Benefit 31E Direct Client Wages 214	s 212	1,374		
32R	Non-Mass. State/Local Government	231,481	32S Direct Care / Prog. Staff III (UFR Titl				32E Other Commercial Prod. & Svs. 214		1,374		
33R	Direct Federal Grants/Contracts	201,101	33S Direct Care / Prog. Staff II (UFR Title	9 135)			33E Program Supplies & Materials 215		64,005		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title	136)	68.75	1,644,152	34E Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UF		2.53	73,977 138,840	35E Other Expense		86,086	400.000	0.0.04
36R 37R	Medicare Mass. Govt. Client Stipends		36S Maintainence, House/Groundskeepi 37S Direct Care / Driver Staff (UFR Title		2.04 0.72	40.105	36E Total Other Program Expense 42E Other Professional Fees & Other Adm	in Evn 410	199,693 20,473	183,200	9.0 %
38R	Client Resources		38S Direct Care Overtime, Shift Different		XXXXXX	40,103	43E Leased Office/Program Office Equip.4		90,841		
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		147.12	7,406,931	44E Office Equipment Depreciation 410	,			
40R	Other Publicly sponsored client offsets		_				48E Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)			VICE STATISTICS			49E Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets	9,760,016	1SS Enter defined unit of service				50E Working Capital Interest 410		444.044		0/
43R 44R	Total Assistance and Fees Federated Fundraising	9,760,016	2SS Enter total unit capacit	32,395	Undun #	# service units	51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Alloca		111,314 549,567	512.920	7.1 %
45R	Commercial Activities				Clients	delivered	53E Total Reimbursable Expense		10,361,375	9,955,076	4.1 %
46R	Non-Charitable Revenue			cly sponsored clients:	116	22,884	54E Direct State/Federal Non-Reimbursab		2,137,761		%
47R	Investment Revenue	0.407.714	4SS Performance Report (D-1 Privat	ely sponsored clients:			55E Allocation of State/Fed Non-Reimburs	able Expense	10.100.101	0.055.074	25 / 2/
48R 49R	Other Revenue Allocated Admin (M&G) Revenue	2,137,761	5SS Internet filing system) 6SS suspended for FY '08	Free Care clients: Total:	116	22.884	56E TOTAL EXPENSE 57E TOTAL REVENUE = 53R		12,499,136 11,967,250	9,955,076 9,702,800	25.6 % 23.3 %
50R	Released Net Assets-Program		7SS filings.	i otal:	110	22,004	58E OPERATING RESULTS		(531.886)	(252,276)	23.3 /0
51R	Released Net Assets-Equipment		11111901				CRE Preliminary Calculation of Cost Reimb	. Excess Rev. *	(==:,500)	(subject to OSD a	djustment)
52R	Released Net Assets-Time		MASSACHUSETTS CONTRAC				ABLE EXPENSE DETAIL	Description		•	
53R	Total Revenue = 57E	11,967,250	Dept Contract ID -11 Chara	cters MMARS Code			compensation & Related Exp. 2,137	761 MA Teach	ers' & State Emplo	yees' Retirement S	ystems on-l
	SUBCONTRACTED DIRECT CARE E	VDENCE DETAIL	1C 2C			Direct Occupancy Direct Other Progra	om/Operating				
	Subcontractor Name FEIN	Expense Amt.			X 4N	Direct Other Progra Direct Subcontract	Expense				
1SDC	Lin		4C		X 5N	Direct Administrativ	ve Expense				
2SDC			5C			Direct Other Exper					
3SDC			POS SUBCONTRACT INFO			Direct Depreciation		7.741			
4SDC 5SDC			State Dept Payor Name 1PS	Payor's FEIN						rsable Expense over	
JODE			2PS					Revenue (recoupment wher	
Comm.	Of MA Surplus Rev. Retention Share		3PS 3PS				venue Adjustment	recognized		Commonwealth ar ne Financial Statem	
							imbursable Expense Over Offsets (6	recognized	as a hability of tr	ie rinanciai Statem	ents.)
	PREPARER COMMENTS:										

	ORGANIZATION: NORTHSHORE EDUCA	ATION CONSORTIUM	PF	ROGRAM SUPPLEMENT	AL INFORMATION S	CHEDULE B - Unaudited	FY END:	Y END: 6/30/2017 FEIN: 0		
	UFR Program Number: 200	Program Name:	NORTHSHORE ACADEMY - UP	PER SCHOOL Descriptio	NORTHSHORE ACAD		og of Federal Domesti		В	
	*Program Type: <u>N/A</u> Pr	ogram Address:		BEVERLY	MA 01915	# Weeks operated during audit per			rs/week (e.g., 40): 40.00	
Note to	Readers: This schedule should be read in	context with E.S.	(Number/Street)	(City)	(State) (Zipcode)	actual variances or non-reimhureable evne	nses (e.a. In-Kind don	ations) may be appro	nriate and decirable	
	am Type codes: 21 = SPED; 22 = HCFP/M									
REVEN		oulouid Oldoo Hall		ours/yr = 1.00 FTE: 1920	FTE Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned % Var	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	6,544			1.00 106,641	1E Total Direct Program Staff = 39S	56.61	2,825,996	2,845,370 -0.7 %	
2R	Gov. In-Kind/Capital Budget		2S Program Function Ma			2E Chief Executive Officer				
3R	Private IN-Kind		3S Asst. Program Direct		1.00 63,855					
4R 5R	Total Contribution and In-Kind	6,544	4S Supervising Profession	onal (UFR Title 104) trist (UFR Title 105 & 121)		4E Accting/Clerical Support				
٠.٠	Mass Gov. Grant Other Grant (exclud. Fed.Direct)	4.844	6S Physician & Psychiat			5E Admin Maint/House-Grndskeeping 6E Total Admin Employee				
7R	Total Grants	4,844		rch N.,N.A., R.N MA (Title 107)		7E Commerical products & Svs/Mkting	g			
8R	Dept. of Mental Health (DMH)	.,,,,,,	8S R.N Non Masters (I		1.00 51,988	8E Total FTE/Salary/Wages	56.61	2,825,996		
9R	Dept.of Developmental Services(DDS/DMR		9S L.P.N. (UFR Title 109			9E Payroll Taxes 150		40,227		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title			10E Fringe Benefits 151		467,948		
11R	Dept.of Children and Families (DCF/DSS)		11S Occupational Therap		1.00 15,407	11E Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (U		0.05	12E Total Employee Compensation 8		3,334,171	3,388,274 -1.6 %	
13R 14R	Dept. of Youth Services (DYS) Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist	ol., Audiologist (UFR Title 113)	0.05 2,525	13E Facility and Prog. Equip.Expenses 14E Facility & Prog. Equip. Depreciatio		803,581 9,430		
15R	Health Care Fin & Policy (HCF)-Contract		15S Spec. Education Tea			15E Facility Operation/Maint./Furn.390		143,649		
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 1		18.00 1,156,899			20,274		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (U		1 1 1	17E Total Occupancy		976,934	952,663 2.5 %	
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teac			18E Direct Care Consultant 201		46,210	· · · · · · · · · · · · · · · · · · ·	
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (U			19E Temporary Help 202				
20R	Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teac			20E Clients and Caregivers Reimb./Stip	pends 203			
21R 22R	Dept.of Early Educ. & Care (EEC)-Voucher Dept of Correction (DOC)		21S Psychologist - Doctor	rate (UFR Title 122) sych.Masters)(UFR Title 123)		21E Subcontracted Direct Care 206 22E Staff Training 204		6.588		
23R	Dept. of Elementary & Secondary Educ. (D	OF)	23S Social Worker - L.I.C		7.00 617.299	23E Staff Mileage / Travel 205		8,895		
24R	Parole Board (PAR)	<u></u>		S.W., L.S.W (UFR Title 125 & 126)	7.00	24E Meals 207		0,073		
25R	Veteran's Services (VET)		25S Licensed Counselor			25E Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Co	ounselor (UFR Title 128)		26E Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OCD)		Abuse Counselor (UFR Title 129)		27E Vehicle Depreciation 208				
28R	POS Subcontract		28S Counselor (UFR Title			28E Incidental Medical /Medicine/Pharr	macy 209			
29R 30R	Other Mass. State Agency POS			ger - Masters (UFR Title 131)		29E Client Personal Allowances 211				
31R	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities	5,377,912	30S Case Worker / Manag	taff Superv. (UFR Title 133)		30E Provision Material Goods/Svs./Ber 31E Direct Client Wages 214	ients 212	11,368		
32R	Non-Mass. State/Local Government	15,305	32S Direct Care / Prog. S	taff III (UFR Title 134)		32E Other Commercial Prod. & Svs. 21	4	11,300		
33R	Direct Federal Grants/Contracts	10,000	33S Direct Care / Prog. St			33E Program Supplies & Materials 215		60,021		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. S	taff I (UFR Title 136)	24.30 641,334	34E Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract			erical Staff (UFR Title 137)	1.00 70,051	35E Other Expense		29,741		
36R	Medicare			e/Groundskeeping, Cook 138	2.21 99,307	36E Total Other Program Expense		162,823	150,859 7.9 %	
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver S	Staff (UFR Title 138) . Shift Differential and Relief	0.05 XXXXXX	42E Other Professional Fees & Other A 43E Leased Office/Program Office Equ		20,014 19,113		
38R 39R	Client Resources Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program		56.61 2,825,996			19,113		
40R	Other Publicly sponsored client offsets		000 Total Direct Trogial	ii otalii = 12	30.01	48E Program Support 216	o .			
41R	Private Client Fees (excluding 3rd Pty)			SERVICE STATISTICS		49E Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			d unit of service: STUDENT DAY	S	50E Working Capital Interest 410				
43R	Total Assistance and Fees	5,393,217	2SS Enter to	tal unit capacity: 30,600		51E Total Direct Administrative Expe		39,127	%	
44R	Federated Fundraising				Undup # # service units		location	252,780	244,005 3.6 %	
45R 46R	Commercial Activities Non-Charitable Revenue		200,000 -	Publicly sponsored client	Clients delivered	53E Total Reimbursable Expense 54E Direct State/Federal Non-Reimbur	aabla Evaar	4,765,835 806,855	4,735,801 0.6 %	
46R 47R	Investment Revenue		3SS OSD's Program 4SS Performance Report			55E Allocation of State/Fed Non-Reimbur		000,833	<u> </u>	
48R	Other Revenue	806,855	5SS Internet filing system			56E TOTAL EXPENSE	Januario Expense	5,572,690	4,735,801 17.7 %	
49R	Allocated Admin (M&G) Revenue	22,200	6SS suspended for FY '08			57E TOTAL REVENUE = 53R		6,211,460	5,223,309 18.9 %	
50R	Released Net Assets-Program		7SS filings.			58E OPERATING RESULTS		638,770	487,508	
51R	Released Net Assets-Equipment		·			CRE Preliminary Calculation of Cost Re			bject to OSD adjustment)	
52R	Released Net Assets-Time	/ 044 119		TS CONTRACT INFORMATION		ABLE EXPENSE DETAIL	Descriptio		al Datinament C	
53R	Total Revenue = 57E	6,211,460	Dept Contract	ct ID -11 Characters MMARS Code			MA Teache	ers & State Employee	s' Retirement Systems on-t	
	SUBCONTRACTED DIRECT CARE EX	(PENSE DETAIL	2C		2N Direct Occupancy 3N Direct Other Prog					
	Subcontractor Name FEIN	Expense Amt.	3C		4N Direct Subcontract					
1SDC			4C		5N Direct Administra	tive Expense				
2SDC			5C		6N Direct Other Expe					
3SDC				ONTRACT INFORMATION	7N Direct Depreciation		00/ 055			
4SDC				Payor Name Payor's FEII		Reimbursable (Tie to 54E)	806,855 (Any Exces	s of Non-Reimbursab	le Expense over Eligible	
5SDC			1PS 2PS			Allocated Non-Reimb. (54E+55E) hbursable Exp. Revenue Offsets	806,855 Revenue C	Offsets is subject to re	coupment where the	
Comm	Of MA Surplus Rev. Retention Share		3PS		11N Capital Budget R		programis		mmonwealth and must be	
55111111	C Con plus Nov. Neterition ondie		J. J			eimbursable Expense Over Offsets	(11,388) recognized	as a liability on the F	inancial Statements.)	
I	PREPARER COMMENTS:									

	ORGANIZATION: NORTHSHORE EDUC	CATION CONSORTIUN	PROGRAM S	SUPPLEMENTA	L INFOF	RMATION SC	HEDULE B - Unaud	dited	FY END:	6/30/2017	FEIN:	042576982
	UFR Program Number: 300	Program Name:	NORTHSHORE ACADEMY - LOWER SCHOOL	Description:	NC	ORTHSHORE ACADEM	MY - LOWER SCHOOL	Catalog of Feder	al Domestic	Assistance #:	1	3
	*Program Type: NA P	rogram Addross	83 PINE STREET, SUITE 103	PEABODY	MA	01960	# Wooks operator	http://www.cfda.go d during audit period (e.g., 52):			nours/week (e.g., 40)	40.00
			(Number/Street)	(City)	(State)	(Zipcode)	•	5 1 15.7			, ,	
Note to	Readers: This schedule should be read in	context with F.S.	Notes and all other UFR information. In mar	ny instances the preser	nce of signil	ficant planned to a	ctual variances or non-reiml	bursable expenses (e.g.,	In-Kind dona	tions) may be app	propriate and des	irable.
* Progr REVEN		ledicaid Class Rat	e; 23 = Negotiated Unit Rate; 24 = Negotia 0S STAFFING_# hours/yr = 1.00 I		te; 25= Nor FTE	n-negotiated Accon Salary/Wage	nodations Rate; 26 = Other EXPENSE - ACTUAL/PL		e; 27 = Cost F FTE	Reimbursement; N Actual	NA = Not Applical Planned	ole % Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1,591	1S Program Director (UFR Title 102)	1720	1.00	94,095	1E Total Direct Program		24.83	1,222,024	1.288.871	-5.2 %
2R	Gov. In-Kind/Capital Budget	1,071	2S Program Function Manager (UFR Ti	tle 101)	1.00	71,070	2E Chief Executive Office		21.00	TIELLIGET	1,200,071	U.L. 70
3R	Private IN-Kind		3S Asst. Program Director (UFR Title 10				3E Chief Financial Office					
4R	Total Contribution and In-Kind	1,591	4S Supervising Professional (UFR Title				4E Accting/Clerical Supp					
5R 6R	Mass Gov. Grant Other Grant (exclud. Fed.Direct)		5S Physician & Psychiatrist (UFR Title 6S Physician Asst. (UFR Title 106)	105 & 121)			5E Admin Maint/House- 6E Total Admin Employ					
7R	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N	L- MA (Title 107)			7E Commerical products					
8R	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)	(1.00	52,033	8E Total FTE/Salary/W		24.83	1,222,024		
9R	Dept.of Developmental Services(DDS/DM	R)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	•		17,858		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		_	207,730		
11R 12R	Dept. of Children and Families (DCF/DSS) Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 1 12S Physical Therapist (UFR Title 112)	11)	2.00	95,143	11E Accrual Adjustments 12E Total Employee Cor		_	1.447.612	1.533.205	-5.6 %
12R 13R	Dept. of Transitional Assist (DTA/WEL) Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol Audiologist	(LIFR Title 113)			13E Facility and Prog. Eq		-	72,702	1,533,205	-5.0 %
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114				14E Facility & Prog. Equi		_	87,986		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title	115)			15E Facility Operation/Ma			39,910		
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		7.00	449,958	16E Facility General Liab	ility Insurance 390		870		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)	140)			17E Total Occupancy	+ 004	_	201,468	226,468	<u>-11.0</u> %
18R 19R	MA. Rehabilitation Commission (MRC) MA. Off. for Refugees & Immigr.(ORI)		18S Day Care Lead Teacher (UFR Title 19S Day Care Teacher (UFR Title 119)	118)			18E Direct Care Consulta 19E Temporary Help 202		-	32,282		
20R	Dept. of Early Educ. & Care (EEC)-Contra	ct	20S Day Care Asst. Teacher / Aide (UFF	Title 120)			20E Clients and Caregive		-			
21R	Dept.of Early Educ. & Care (EEC)-Vouche	r	21S Psychologist - Doctorate (UFR Title	122)			21E Subcontracted Direc					
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(L				22E Staff Training 204			4,168		
23R	Dept. of Elementary & Secondary Educ. (I	DOE)	23S Social Worker - L.I.C.S.W. (UFR Titl		1.00	77,744	23E Staff Mileage / Trave	el 205	_	3,615		
24R 25R	Parole Board (PAR) Veteran's Services (VET)		24S Social Worker - L.C.S.W., L.S.W (U 25S Licensed Counselor (UFR Title 127)				24E Meals 207 25E Client Transportation	208	-			
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR				26E Vehicle Expenses 20		-			
27R	Div.of Housing & Community Develop(OC	D)	27S Cert. Alch. &/or Drug Abuse Counse				27E Vehicle Depreciation					
28R	POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /M					
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (I				29E Client Personal Allov		_			
30R 31R	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities	1,780,660	30S Case Worker / Manager (UFR Title 31S Direct Care / Prog. Staff Superv. (UI				30E Provision Material Go 31E Direct Client Wages		-			
32R	Non-Mass. State/Local Government	62,527	32S Direct Care / Prog. Staff III (UFR Titl				32E Other Commercial P		-			
33R	Direct Federal Grants/Contracts	02,021	33S Direct Care / Prog. Staff II (UFR Title				33E Program Supplies &		-	12,854		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title		11.23	393,275	34E Non Charitable Expe	enses				
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UF		1.00	34,816	35E Other Expense	_	_	34,353	70.040	22.2.04
36R 37R	Medicare Mass. Govt. Client Stipends		36S Maintainence, House/Groundskeepi 37S Direct Care / Driver Staff (UFR Title		0.59	24,732 228	36E Total Other Program 42E Other Professional F		410	87,272 16,427	70,849	23.2 %
38R	Client Resources		38S Direct Care Overtime, Shift Different		XXXXXX	220	43E Leased Office/Progra			7,510		
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		24.83	1,222,024	44E Office Equipment De			.,,		
40R	Other Publicly sponsored client offsets						48E Program Support 21					
41R	Private Client Fees (excluding 3rd Pty)			VICE STATISTICS			49E Professional Insuran		_			
42R 43R	Private Client 3rd Pty/other offsets Total Assistance and Fees	1,843,187	1SS Enter defined unit of service 2SS Enter total unit capacit				50E Working Capital Inte 51E Total Direct Admini	rest 410	_	23,937		0/
44R	Federated Fundraising	1,043,107	233 Enter total unit capacit	13,000	Undup #	# service units	52E Admin (M&G) Report	ting Center Allocation	-	98,595	99.438	-0.8 %
45R	Commercial Activities				Clients	delivered	53E Total Reimbursable	Expense		1,858,884	1,929,960	-3.7 %
46R	Non-Charitable Revenue			cly sponsored clients:	54	7,816	54E Direct State/Federal			358,138		%
47R 48R	Investment Revenue Other Revenue	358,138		ely sponsored clients:			55E Allocation of State/F 56E TOTAL EXPENSE	ed Non-Reimbursable Ex	pense	2 217 022	1,929,960	14.9 %
48R 49R	Allocated Admin (M&G) Revenue	358,138	5SS Internet filing system) 6SS suspended for FY '08	Free Care clients: Total:	54	7,816	57E TOTAL EXPENSE	: 53R	-	2,217,022 2,202,916	2,082,429	5.8 %
50R	Released Net Assets-Program		7SS filings.	i otal.	34	7,010	58E OPERATING RESUL		-	(14,106)	152,469	3.0 70
51R	Released Net Assets-Equipment						CRE Preliminary Calculati	ion of Cost Reimb. Exces	s Rev. *	* (subject to OSD a	adjustment)
52R	Released Net Assets-Time		MASSACHUSETTS CONTRACT				ABLE EXPENSE DETAIL		Description			
53R	Total Revenue = 57E	2,202,916	Dept Contract ID -11 Chara	cters MMARS Code			compensation & Related Exp	p. <u>358,138</u>	MA Teachers	s' & State Employ	ees' Retirement	Systems on-t
	SUBCONTRACTED DIRECT CARE E	YPENSE DETAIL	1C			Direct Occupancy Direct Other Progra						
	Subcontractor Name FEIN	Expense Amt.				Direct Subcontract						
1SDC			4C		X 5N I	Direct Administrativ	ve Expense					
2SDC			5C			Direct Other Exper						
3SDC 4SDC			POS SUBCONTRACT INFO	RMATION Payor's FEIN		Direct Depreciation	n eimbursable (Tie to 54E)	358,138				
5SDC			1PS Payor Name	i ayui s reili			located Non-Reimb. (54E+5			of Non-Reimburs		
3000			2PS				oursable Exp. Revenue Offs			sets is subject to urchased by the (
Comm.	Of MA Surplus Rev. Retention Share		3PS		11N	Capital Budget Rev	venue Adjustment			urcnased by the t is a liability on the		
	PDFD4PFD 0044				12N	Excess of Non-Rei	imbursable Expense Over C	Offsets (1,591)	. Soogriized a	o a nability on the		
I	PREPARER COMMENTS:											

	ORGANIZATION: NORTHSHORE EDUC	ATION CONSORTIUN	PROGRAM S	SUPPLEMENTA	L INFOF	RMATION SC	HEDULE B - Unau	udited I	FY END: 6/30/2017	FEIN: 042576982
	UFR Program Number: 400	Program Name:	NORTHSHORE RECOVERY HIGH SCHOOL	Description:		RECOVERY HI	GH SCHOOL	Catalog of Federa	al Domestic Assistance #	93.959 B
				_				http://www.cfda.go		
	*Program Type: <u>27 </u>	rogram Address:		BEVERLY (City)	(State)	01915	# Weeks operat	ted during audit period (e.g., 52):	48.00 # operati	ng hours/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	context with E.S.	(Number/Street)			(Zipcode)	ctual variances or non-reir	mhursahle evnenses (e.a. l	In-Kind donations) may be a	annronriate and desirable
	am Type codes: 21 = SPED; 22 = HCFP/M									
REVEN		calcala Olass Itali	0S STAFFING_# hours/yr = 1.00 i		FTE	Salary/Wage	EXPENSE - ACTUAL/P		FTE Actual	Planned % Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	4,034			1.00	100,891	1E Total Direct Progr		12.38 745,118	651,979 14.3 %
	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Ti	tle 101)			2E Chief Executive Of	ficer		
3R	Private IN-Kind		3S Asst. Program Director (UFR Title 10				3E Chief Financial Offi	icer		
4R	Total Contribution and In-Kind	4,034					4E Accting/Clerical Su			
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title	105 & 121)			5E Admin Maint/House			
6R	Other Grant (exclud. Fed.Direct)	1,971	6S Physician Asst. (UFR Title 106)				6E Total Admin Empl			
7R	Total Grants	1,971	7S N. Midwife, N.P., Psych N., N.A., R.N	I MA (Title 107)			7E Commerical produc			
8R	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/	Wages	12.38 745,118 10.554	
9R 10R	Dept. of Developmental Services(DDS/DMF	549,322	9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110)				9E Payroll Taxes 150 10E Fringe Benefits 151	1	122,770	
11R	Dept. of Public Health (DPH) Dept. of Children and Families (DCF/DSS)	349,322	11S Occupational Therapist (UFR Title 1	11)	1.00	16,043	11E Accrual Adjustment		122,110	
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)	11)	1.00	10,043		ompensation & Rel. Exp.	878,442	775,576 13.3 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist	(LIFR Title 113)				Equip.Expenses 301,390	27,466	173,570
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114				14E Facility & Prog. Eq.		75,040	
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title				15E Facility Operation/N		61,437	
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	,	5.00	345,627	16E Facility General Lia	ability Insurance 390		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		163,943	<u>187,401</u> -12.5 %
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title	118)			18E Direct Care Consul		11,977	
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 20			
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFF					vers Reimb./Stipends 203		
21R	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title				21E Subcontracted Dire	ect Care 206	4.155	
22R	Dept of Correction (DOC)	05)	22S Clinician-(formerly Psych.Masters)(L 23S Social Worker - L.I.C.S.W. (UFR Titl		2.00	148,726	22E Staff Training 204 23E Staff Mileage / Trav	-1.005	1,477 8,363	
23R 24R	Dept. of Elementary & Secondary Educ. (D Parole Board (PAR)	UE)	24S Social Worker - L.I.C.S.W., (UFR 11ti		2.00	148,726	24E Meals 207	vei 205	8,303	
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation	on 208		
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR				26E Vehicle Expenses 2			
27R	Div.of Housing & Community Develop(OCI	0)	27S Cert. Alch. &/or Drug Abuse Counse				27E Vehicle Depreciation			
28R	POS Subcontract		28S Counselor (UFR Title 130)	(0				/Medicine/Pharmacy 209		
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (I	JFR Title 131)			29E Client Personal Allo			
30R	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title	132)				Goods/Svs./Benefits 212		
31R	Mass. Local Govt/Quasi-Govt. Entities	537,004	31S Direct Care / Prog. Staff Superv. (UI	FR Title 133)			31E Direct Client Wage	s 214		
32R	Non-Mass. State/Local Government	7,845	32S Direct Care / Prog. Staff III (UFR Titl				32E Other Commercial			
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title	9 135)			33E Program Supplies 8		32,718	
34R 35R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title	136)	2.00	54,867	34E Non Charitable Exp	penses	05 (00	
36R	Medicaid - MBHP Subcontract Medicare		35S Prog. Secretarial / Clerical Staff (UF 36S Maintainence, House/Groundskeepi		0.60	29,685 26,749	35E Other Expense 36E Total Other Progra	am Evnanca	25,632 80,167	33,905 136.4 %
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title		0.40	22,530		Fees & Other Admin. Exp.		33,905 136.4 76
38R	Client Resources		38S Direct Care Overtime, Shift Different		XXXXXX	22,330		gram Office Equip.410,390	10,380	
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	ilai ana renei	12.38	745,118	44E Office Equipment D		10,300	
40R	Other Publicly sponsored client offsets						48E Program Support 2			
41R	Private Client Fees (excluding 3rd Pty)		SER	VICE STATISTICS			49E Professional Insura			
42R	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service				50E Working Capital Int			
43R	Total Assistance and Fees	1,094,171	2SS Enter total unit capacit	ty: 15,092			51E Total Direct Admir		19,533	<u></u> %
44R	Federated Fundraising					# service units			63,969	<u>54,153</u> 18.1 %
45R	Commercial Activities				Clients	delivered	53E Total Reimbursab		1,206,054	1,051,035 14.7 %
46R 47R	Non-Charitable Revenue			cly sponsored clients:	42	6,710		al Non-Reimbursable Exper		%
47R 48R	Investment Revenue Other Revenue	211,531	4SS Performance Report (D-1 Privat 5SS Internet filing system)	ely sponsored clients: Free Care clients:			56E TOTAL EXPENSE	Fed Non-Reimbursable Exp	1,417,585	1,051,035 34.9 %
49R	Allocated Admin (M&G) Revenue	211,331	6SS suspended for FY '08	Total:	42	6,710	57E TOTAL REVENUE		1,311,707	900,329 45.7 %
50R	Released Net Assets-Program		7SS filings.	i Otai.	42	0,710	58E OPERATING RESI		(105.878)	(150,706)
51R	Released Net Assets-Equipment		illings.					ation of Cost Reimb. Excess		* (subject to OSD adjustment)
52R	Released Net Assets-Time		MASSACHUSETTS CONTRACT	T INFORMATION		NON-REIMBURS	ABLE EXPENSE DETAIL		Description	(cusped) to obs adjustment /
53R	Total Revenue = 57E	1,311,707	Dept Contract ID -11 Chara	cters MMARS Code	1N I	Direct Employee C	Compensation & Related E	xp. 211,531	MA Teachers' & State Emp	loyees' Retirement Systems on-t
			1C DPH M3202020116	4927	2N I	Direct Occupancy	•			
	SUBCONTRACTED DIRECT CARE E		2C			Direct Other Progr				
	Subcontractor Name FEIN	Expense Amt.				Direct Subcontract				
1SDC			4C			Direct Administrati				
2SDC			5C SUPCONTRACT INFO	DMATION		Direct Other Exper				
3SDC 4SDC			POS SUBCONTRACT INFO	RMATION Payor's FEIN		Direct Depreciation	n teimbursable (Tie to 54E)	211.531		
5SDC			1PS Payor Name	Fayor S FEIN			termoursable (Tie to 54E) llocated Non-Reimb. (54E+	. EET) 211 E21		ursable Expense over Eligible
5500			2PS				bursable Exp. Revenue Of	047.50/	Revenue Offsets is subject	
Comm	Of MA Surplus Rev. Retention Share	N/A	3PS				venue Adjustment			e Commonwealth and must be
	PREPARER COMMENTS:						imbursable Expense Over	Offsets (6,005)	recognized as a liability on	tne Financial Statements.)

	ORGANIZATION: NORTHSHORE EDUC	ATION CONSORTIUM	PROGRAM S	SUPPLEMENTA	L INFORMATION SC	CHEDULE B - Unaudited	FY END:	6/30/2017	FEIN: 042576982
	UFR Program Number: 500	Program Name:	TRANSITIONS	Description:	TRANSI		og of Federal Domest		В
	*Program Type: <u>N/A</u> Pr	ogram Address:	121 LORING AVENUE	SALEM (City)	MA 01970 (State) (Zipcode)	http:/// # Weeks operated during audit pe	www.cfda.gov/default.h eriod (e.g., 52): 48.00		urs/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	context with F.S.	(Number/Street) Notes and all other UFR information. In man			actual variances or non-reimbursable expe	enses (e.a., In-Kind don	ations) may be appr	opriate and desirable.
* Progr	am Type codes: 21 = SPED; 22 = HCFP/M		e; 23 = Negotiated Unit Rate; 24 = Negotiat	ed Accomodations Ra	te; 25= Non-negotiated Accor	modations Rate; 26 = Other Non-negotiat			
REVEN	UE		0S STAFFING_# hours/yr = 1.00 F	TE: 1920	FTE Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned % Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	4,546			1.00 99,323	1E Total Direct Program Staff = 398	12.58	752,258	801,711 -6.2 %
	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Tit			2E Chief Executive Officer			
	Private IN-Kind Total Contribution and In-Kind	4.546	3S Asst. Program Director (UFR Title 10 4S Supervising Professional (UFR Title			3E Chief Financial Officer 4E Accting/Clerical Support			
	Mass Gov. Grant	4,340	5S Physician & Psychiatrist (UFR Title	104) 105 & 121)		5E Admin Maint/House-Grndskeeping	a		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	,		6E Total Admin Employee	·		
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N	MA (Title 107)		7E Commerical products & Svs/Mktin			
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	12.58	752,258	
9R 10R	Dept. of Developmental Services(DDS/DMF Dept. of Public Health (DPH)	(1)	9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110)			9E Payroll Taxes 150 10E Fringe Benefits 151		11,816 137,449	
	Dept. of Public Health (DPH) Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 1	11)		11E Accrual Adjustments		137,449	
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)	11)		12E Total Employee Compensation	& Rel. Exp.	901,523	953.693 -5.5 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist	UFR Title 113)	1.00 13,889	13E Facility and Prog. Equip.Expense		75,665	
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114			14E Facility & Prog. Equip. Depreciation		12,009	
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title	115)		15E Facility Operation/Maint./Furn.390		11,285	
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		5.00 343,174	16E Facility General Liability Insurance	e 390	98,959	102,062 -3.0 %
17R 18R	MA. Comm. for Deaf & H H (MCD) MA. Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 1	18)		17E Total Occupancy 18E Direct Care Consultant 201		36,241	<u>102,062</u> -3.0 %
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	10)		19E Temporary Help 202		30,241	
20R	Dept.of Early Educ. & Care (EEC)-Contract	t	20S Day Care Asst. Teacher / Aide (UFR	Title 120)		20E Clients and Caregivers Reimb./St	ipends 203		
21R	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title			21E Subcontracted Direct Care 206			
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(U			22E Staff Training 204		2,530	
23R 24R	Dept. of Elementary & Secondary Educ. (D	O <u>E)</u>	23S Social Worker - L.I.C.S.W. (UFR Title 24S Social Worker - L.C.S.W., L.S.W (UF		1.00 63,871	23E Staff Mileage / Travel 205 24E Meals 207		11,145	
24R 25R	Parole Board (PAR) Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208			
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR T			26E Vehicle Expenses 208			
27R	Div.of Housing & Community Develop(OCE	0)	27S Cert. Alch. &/or Drug Abuse Counse			27E Vehicle Depreciation 208			
28R	POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Phar	rmacy 209		
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (L			29E Client Personal Allowances 211			
30R	Mass State Agency Non - POS	1 5// 025	30S Case Worker / Manager (UFR Title 1	32)		30E Provision Material Goods/Svs./Be	nefits 212	/0 /FF	
31R 32R	Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Local Government	1,566,935	31S Direct Care / Prog. Staff Superv. (UF 32S Direct Care / Prog. Staff III (UFR Title	134)		31E Direct Client Wages 214 32E Other Commercial Prod. & Svs. 2	1/	60,655	
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title	135)		33E Program Supplies & Materials 215		27,586	
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title	136)	3.46 186,323	34E Non Charitable Expenses			
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFI	R Title 137)	1.00 38,132	35E Other Expense		13,634	
36R	Medicare		36S Maintainence, House/Groundskeepin		0.12 7,546	36E Total Other Program Expense	=	151,791	57,633 163.4 %
37R 38R	Mass. Govt. Client Stipends Client Resources		37S Direct Care / Driver Staff (UFR Title 38S Direct Care Overtime, Shift Different		XXXXXX	42E Other Professional Fees & Other 43E Leased Office/Program Office Eq		4,710 7,297	
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	ai and itelier	12.58 752,258	44E Office Equipment Depreciation 41		1,271	
40R	Other Publicly sponsored client offsets					48E Program Support 216			
41R	Private Client Fees (excluding 3rd Pty)			VICE STATISTICS		49E Professional Insurance 410			
42R	Private Client 3rd Pty/other offsets		1SS Enter defined unit of servic			50E Working Capital Interest 410			
43R 44R	Total Assistance and Fees Federated Fundraising	1,566,935	2SS Enter total unit capacit	y: 9,180	Undup # # service units	51E Total Direct Administrative Expension (M&G) Reporting Center A		12,007 65,212	60,482 7.8 %
44R 45R	Commercial Activities				Clients delivered	53E Total Reimbursable Expense	uiocauOH	1,229,492	1.173.870 4.7 %
46R	Non-Charitable Revenue		3SS OSD's Program Public	cly sponsored clients:	41 7,698	54E Direct State/Federal Non-Reimbu	rsable Expense	237,186	1,173,070 4.7 % %
47R	Investment Revenue		4SS Performance Report (D-1 Private	ely sponsored clients:		55E Allocation of State/Fed Non-Reim			
48R	Other Revenue	237,186	5SS Internet filing system)	Free Care clients:		56E TOTAL EXPENSE		1,466,678	1,173,870 24.9 %
49R	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:	41 7,698	57E TOTAL REVENUE = 53R 58E OPERATING RESULTS		1,808,667	1,267,964 42.6 %
50R 51R	Released Net Assets-Program Released Net Assets-Equipment		7SS filings.			CRE Preliminary Calculation of Cost Re	oimh Evenes Bay *	341,989	94,094 ubject to OSD adjustment)
51R 52R	Released Net Assets-Equipment Released Net Assets-Time		MASSACHUSETTS CONTRACT	INFORMATION	NON-REIMBURS	ABLE EXPENSE DETAIL	Descriptio		ubject to OSD adjustment)
	Total Revenue = 57E	1,808,667	Dept Contract ID -11 Charac						es' Retirement Systems on-
			1C		2N Direct Occupancy			, ,	, in the second second
	SUBCONTRACTED DIRECT CARE E		2C		3N Direct Other Progr				
1SDC	Subcontractor Name FEIN	Expense Amt.	3C 4C		 4N Direct Subcontrac 5N Direct Administrat 				
2SDC			5C		X 6N Direct Other Expe				
3SDC			POS SUBCONTRACT INFO		7N Direct Depreciatio				
4SDC			State Dept Payor Name	Payor's FEIN	8N Total Direct Non-F	Reimbursable (Tie to 54E)	237,186 (Apy Exces	e of Non-Poimhurso	ble Expense over Eligible
5SDC			1PS			llocated Non-Reimb. (54E+55E)	237,186 Revenue C		ecoupment where the
L			2PS			bursable Exp. Revenue Offsets	241,732 program is	purchased by the Co	ommonwealth and must be
Comm.	Of MA Surplus Rev. Retention Share		3PS		11N Capital Budget Re	imbursable Expense Over Offsets	(4.546) recognized	as a liability on the	Financial Statements.)
I	PREPARER COMMENTS:				1214 LAGGSS OF NOTIFICE	imbursable Expense Over Onsets	(4,040)		

	ORGANIZATION: NORTHSHORE EDUC	ATION CONSORTIUM	PROGRAM	I SUPPLEMENTA	L INFOR	MATION SC	HEDULE B - Una	udited	FY END: 6/30/20	FEIN: 042576982
	UFR Program Number: 700	Program Name:	CONTRACTED SERVICES	Description:		CONTRACTED	SERVICES		eral Domestic Assista	nce #: B
	*Program Type: NA P	ogram Address:	112 SOHIER ROAD	BEVERLY (City)	MA (State)	01915 (Zipcode)	# Weeks opera	http://www.cfda.ged during audit period (e.g., 52)		operating hours/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	context with E.S.	(Number/Street)				ctual variances or non-rei	mhursahle evnenses (e.a.	In-Kind donations) ma	av he appropriate and desirable
	am Type codes: 21 = SPED; 22 = HCFP/M									
REVEN		outouta otaco rtati	0S STAFFING_# hours/yr = 1.0			Salary/Wage	EXPENSE - ACTUAL/P		FTE Actua	
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			, ,	1E Total Direct Progr			93,005 <u>258,065</u> 13.5 %
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR	Title 101)			2E Chief Executive Of	ficer		
	Private IN-Kind		3S Asst. Program Director (UFR Title				3E Chief Financial Off			
	Total Contribution and In-Kind		4S Supervising Professional (UFR Ti	tle 104)			4E Accting/Clerical Su			
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Tit	tle 105 & 121)			5E Admin Maint/House			
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	3. N M. A. (Till . 407)			6E Total Admin Empl			
	Total Grants Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych N.,N.A., F 8S R.N Non Masters (UFR Title 10				7E Commerical produ- 8E Total FTE/Salary/		4.02 29	93,005
9R	Dept. of Mental Health (DMH) Dept.of Developmental Services(DDS/DMF)	0)	9S L.P.N. (UFR Title 109)	8)			9E Payroll Taxes 150	wages		4,283
10R	Dept. of Public Health (DPH)	.)	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 15	1		19,820
	Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title	111)			11E Accrual Adjustmen			7,020
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112					ompensation & Rel. Exp	34	17,108 306,987 13.1 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologi					Equip.Expenses 301,390		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 1				14E Facility & Prog. Eq			14
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR T	itle 115)			15E Facility Operation/I			
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		4.00	291,654	16E Facility General Lia			
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy			14 %
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Tit				18E Direct Care Consu		1	18,625
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119				19E Temporary Help 20			
20R 21R	Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher		20S Day Care Asst. Teacher / Aide (U 21S Psychologist - Doctorate (UFR Tit				20E Clients and Caregi	vers Reimb./Stipends 203		
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters				22E Staff Training 204	ct Cale 200		526
23R	Dept. of Elementary & Secondary Educ. (D	OE)	23S Social Worker - L.I.C.S.W. (UFR				23E Staff Mileage / Tra	vel 205		6.555
24R	Parole Board (PAR)	<u></u>	24S Social Worker - L.C.S.W., L.S.W				24E Meals 207	10. 200		0,000
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 12				25E Client Transportati	on 208		
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UF	R Title 128)			26E Vehicle Expenses	208		
27R	Div.of Housing & Community Develop(OCI	0)	27S Cert. Alch. &/or Drug Abuse Cour	nselor (UFR Title 129)			27E Vehicle Depreciation			
28R	POS Subcontract		28S Counselor (UFR Title 130)					/Medicine/Pharmacy 209		
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters				29E Client Personal All			<u> </u>
30R	Mass State Agency Non - POS	210 517	30S Case Worker / Manager (UFR Titl	le 132)				Goods/Svs./Benefits 212		
31R 32R	Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Local Government	210,516	31S Direct Care / Prog. Staff Superv. 32S Direct Care / Prog. Staff III (UFR	(UFR Title 133)			31E Direct Client Wage 32E Other Commercial			
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR 1	Title 134)			33E Program Supplies			1,106
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR T	itle 136)		39	34E Non Charitable Ex			1,100
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (I	JFR Title 137)		07	35E Other Expense	501.000		416
36R	Medicare		36S Maintainence, House/Groundskee		0.02	1,312	36E Total Other Progr	am Expense	2	27,228 20,319 34.0 %
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Tit					Fees & Other Admin. Ex		884
38R	Client Resources		38S Direct Care Overtime, Shift Difference		XXXXXX			gram Office Equip.410,39	0	560
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		4.02	293,005	44E Office Equipment I			
40R	Other Publicly sponsored client offsets						48E Program Support 2			
41R	Private Client Fees (excluding 3rd Pty)			ERVICE STATISTICS			49E Professional Insura			
42R 43R	Private Client 3rd Pty/other offsets Total Assistance and Fees	210,516	1SS Enter defined unit of ser 2SS Enter total unit capa				50E Working Capital In 51E Total Direct Admi			1,444 %
43R 44R	Federated Fundraising	210,010	200 Enter total unit capa	iony.	Undup #	# service units				21,049 17,780 18.4 %
45R	Commercial Activities					delivered	53E Total Reimbursab			96,843 345,086 15.0 %
46R	Non-Charitable Revenue		3SS OSD's Program Pu	iblicly sponsored clients:				al Non-Reimbursable Exp		85,894 %
47R	Investment Revenue		4SS Performance Report (D-1 Priv	vately sponsored clients:				Fed Non-Reimbursable E	xpense	
48R	Other Revenue	85,894	5SS Internet filing system)	Free Care clients:			56E TOTAL EXPENSE			32,737 345,086 39.9 %
49R	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:			57E TOTAL REVENUE			96,410 210,000 41.1 %
50R	Released Net Assets-Program		7SS filings.				58E OPERATING RES			\$ (135,086)
51R	Released Net Assets-Equipment		MACCACILICETTC CONTR	ACT INFORMATION		ION DEIMBURG		ation of Cost Reimb. Exce		* (subject to OSD adjustment)
52R 53R	Released Net Assets-Time Total Revenue = 57E	296,410	MASSACHUSETTS CONTRA Dept Contract ID -11 Cha				ABLE EXPENSE DETAIL Compensation & Related E	xp. 85,894	Description	e Employees' Retirement Systems on-
JJK	I Star Neverlae - STE	270,410	1C Contract ID - 11 Cha	AI GOLGIO WINNAKO CODE		Direct Employee C Direct Occupancy		Ap. 00,094	WA TEACHERS & State	Employees Remement Systems on-
I	SUBCONTRACTED DIRECT CARE E	XPENSE DETAIL	2C			Direct Occupancy				
I	Subcontractor Name FEIN	Expense Amt.	3C		X 4N [Direct Subcontract	Expense			
1SDC			4C		X 5N [Direct Administrati	ve Expense			
2SDC			5C			Direct Other Exper				
3SDC			POS SUBCONTRACT IN			Direct Depreciation		0.00		
4SDC			State Dept Payor Name	Payor's FEIN			teimbursable (Tie to 54E)	85,894	(Any Excess of Non-F	Reimbursable Expense over Eligible
5SDC			1PS				llocated Non-Reimb. (54E		Revenue Offsets is su	ubject to recoupment where the
Camer	Of MA Surplus Rev. Retention Share		2PS 3PS				bursable Exp. Revenue O venue Adjustment	fsets 85,894		by the Commonwealth and must be
Comm.	OI WA SUI PIUS KEV. KETERTION SHAFE		JFJ				venue Adjustment imbursable Expense Over	Offsets	recognized as a liabili	ity on the Financial Statements.)
I	PREPARER COMMENTS:				1211	LACOUS OF INOTI-NE		00010		

	ORGANIZATION: NORTHSHORE EDUC	ATION CONSORTIUM	PROGRAM	/ SUPPLEMENTA	L INFORMATI	ON SCHEDULE B - Una	udited FY E	END: 6/30/2017	FEIN: 042576982
	UFR Program Number: 728	Program Name:	GRANTS AND OTHER SERVICES	Description:	GRANT	S AND OTHER SERVICES	Catalog of Federal Dor http://www.cfda.gov/defa		В
	*Program Type: <u>N/A</u> P	rogram Address:	112 SOHIER ROAD (Number/Street)	BEVERLY (City)	MA 01915 (State) (Zipo	# Weeks opera	ted during audit period (e.g., 52): 52.0		s/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	context with F.S.					mbursable expenses (e.g., In-Kin	nd donations) may be approp	riate and desirable.
	ram Type codes: 21 = SPED; 22 = HCFP/N								
REVEN	IUE		OS STAFFING_# hours/yr = 1.0		FTE Salary/			E Actual F	Planned % Var_
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		0.60	31,170 1E Total Direct Progr		0.86 38,897	%
			2S Program Function Manager (UFF			2E Chief Executive Of			
3R	Private IN-Kind		3S Asst. Program Director (UFR Title			3E Chief Financial Off			
4R	Total Contribution and In-Kind		4S Supervising Professional (UFR T	itle 104)		4E Accting/Clerical Su			
5R	Mass Gov. Grant Other Grant (exclud. Fed.Direct)		5S Physician & Psychiatrist (UFR Ti 6S Physician Asst. (UFR Title 106)	ttle 105 & 121)		5E Admin Maint/Hous 6E Total Admin Emp			
7R	Total Grants		7S N. Midwife, N.P., Psych N.,N.A.,	P N - MA (Title 107)		7E Commerical produ		_	
8R	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 10			8E Total FTE/Salary/		0.86 38,897	
9R	Dept. of Merital Fleath (DMF) Dept. of Developmental Services(DDS/DMF)	2)	9S L.P.N. (UFR Title 109)	10)		9E Payroll Taxes 150		574	
10R	Dept. of Public Health (DPH)	-7	10S Pharmacist (UFR Title 110)			10E Fringe Benefits 15		6,672	
11R	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Titl	e 111)		11E Accrual Adjustmen	nts		
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 11:	2)		12E Total Employee C	Compensation & Rel. Exp.	46,143	%
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiolog				Equip.Expenses 301,390		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title			14E Facility & Prog. Eq		2	
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR 1	Γitle 115)		15E Facility Operation/		308	
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Lia			
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117	")		17E Total Occupancy		310 57,507	%
18R 19R	MA. Rehabilitation Commission (MRC) MA. Off. for Refugees & Immigr.(ORI)		18S Day Care Lead Teacher (UFR Ti 19S Day Care Teacher (UFR Title 11)			18E Direct Care Consu 19E Temporary Help 20		57,507	
20R	Dept. of Early Educ. & Care (EEC)-Contract	×+	20S Day Care Asst. Teacher / Aide (L				ivers Reimb./Stipends 203		
21R	Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Vouche		21S Psychologist - Doctorate (UFR Ti			21E Subcontracted Dire			
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters			22E Staff Training 204		44	
23R	Dept. of Elementary & Secondary Educ. (E	OE)	23S Social Worker - L.I.C.S.W. (UFR			23E Staff Mileage / Tra		68	
24R	Parole Board (PAR)	1	24S Social Worker - L.C.S.W., L.S.W	(UFR Title 125 & 126)		24E Meals 207			
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 1			25E Client Transportati			
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UF			26E Vehicle Expenses			
27R	Div.of Housing & Community Develop(OCI	0)	27S Cert. Alch. &/or Drug Abuse Cou	nselor (UFR Title 129)		27E Vehicle Depreciation			
28R	POS Subcontract		28S Counselor (UFR Title 130)				/Medicine/Pharmacy 209		
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Master			29E Client Personal All			
30R 31R	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities		30S Case Worker / Manager (UFR Tit 31S Direct Care / Prog. Staff Superv.	(IED Title 122)		30E Provision Material 31E Direct Client Wage	Goods/Svs./Benefits 212		
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR	Title 134)		32E Other Commercial			
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR	Title 134)		33E Program Supplies		10,827	
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR T	Title 136)	0.25	7,555 34E Non Charitable Ex		10,021	
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		35E Other Expense		6,764	
36R	Medicare		36S Maintainence, House/Groundske		0.01	172 36E Total Other Progr	am Expense	75,210	%
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR T				Fees & Other Admin. Exp. 410	525	
38R	Client Resources		38S Direct Care Overtime, Shift Differ		XXXXXX		gram Office Equip.410,390		
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		0.86	38,897 44E Office Equipment I			
40R	Other Publicly sponsored client offsets		_	SERVICE STATISTICS		48E Program Support 2 49E Professional Insura			
41R 42R	Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets		1SS Enter defined unit of ser			50E Working Capital In			
42R 43R	Total Assistance and Fees		2SS Enter total unit or sei			50E Working Capital in 51E Total Direct Admi		525	0/_
44R	Federated Fundraising				Undup # # servi			6,844	%
45R	Commercial Activities				Clients deliver			129,032	——————————————————————————————————————
46R	Non-Charitable Revenue		3SS OSD's Program P	ublicly sponsored clients:			al Non-Reimbursable Expense	11,360	%
47R	Investment Revenue		4SS Performance Report (D-1 Pri	vately sponsored clients:			/Fed Non-Reimbursable Expense		
48R	Other Revenue	101,510	5SS Internet filing system)	Free Care clients:		56E TOTAL EXPENSE		140,392	%
49R	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:		57E TOTAL REVENUE		101,510	193,000 -47.4 %
50R	Released Net Assets-Program		7SS filings.			58E OPERATING RES		(38,882)	193,000
51R 52R	Released Net Assets-Equipment		MASSACHUSETTS CONTR	ACT INFORMATION	NON DE	MBURSABLE EXPENSE DETAIL	ation of Cost Reimb. Excess Rev.	ription (Subj	ject to OSD adjustment)
	Released Net Assets-Time Total Revenue = 57E	101,510	Dept Contract ID -11 Ch			nployee Compensation & Related E		eachers' & State Employees'	Retirement Systems on-
3310		101,510	1C Contract ID - 11 Cit	and actions in initial to doubt	2N Direct Oc		TI,000 WAT	cacholo a ciale Employees	
	SUBCONTRACTED DIRECT CARE E	XPENSE DETAIL				ner Program/Operating			
	Subcontractor Name FEIN	Expense Amt.	3C		4N Direct Su	bcontract Expense			
1SDC			4C			ministrative Expense			
2SDC			5C		6N Direct Ot				
3SDC			POS SUBCONTRACT IN		7N Direct De		11.2/0		
4SDC			State Dept Payor Name	Payor's FEIN		ect Non-Reimbursable (Tie to 54E)	11,360 (Any I	Excess of Non-Reimbursable	Expense over Eligible
5SDC			1PS			ct and Allocated Non-Reimb. (54E	+55E) 11,360 Rever	nue Offsets is subject to reco	oupment where the
Comm	Of MA Surplus Rev. Retention Share		2PS 3PS			on-Reimbursable Exp. Revenue O udget Revenue Adjustment	progra	am is purchased by the Com	
COMM.	Or ma ourplus nev. Retention share		JI U			udget Revenue Adjustment f Non-Reimbursable Expense Over	Offsets (90.150) recog	nized as a liability on the Fin	ancial Statements.)
I	PREPARER COMMENTS:				.2.1 2.0003 0	Transaction Expense Over			

	ORGANIZATION: NORTHSHORE EDUC	CATION CONSORTIUN	PROGRAM S	UPPLEMENTA	L INFO	RMATION SO	CHEDULE B - Una	udited	FY END: 6/30/2017	FEIN: 042576982
	UFR Program Number: 800	Program Name:	TOPSFIELD VOCATIONAL ACADEMY	Description:		VOCATIONAL	L TRAINING		ral Domestic Assistance	#:B
	*Program Type: NA P	rogram Address:	248 BOSTON STREET (Number/Street)	TOPSFIELD (City)	MA (State)	01983 (Zipcode)	# Weeks opera	http://www.cfda.go ated during audit period (e.g., 52):		ating hours/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	context with F.S.	Notes and all other UFR information. In many				actual variances or non-re	imbursable expenses (e.g.,	In-Kind donations) may be	appropriate and desirable.
			e; 23 = Negotiated Unit Rate; 24 = Negotiate							
REVEN			0S STAFFING_# hours/yr = 1.00 F			Salary/Wage	EXPENSE - ACTUAL/I		FTE Actual	Planned % Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)				1E Total Direct Prog			%
	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title				2E Chief Executive C			
3R			3S Asst. Program Director (UFR Title 103				3E Chief Financial Of			<u> </u>
4R	Total Contribution and In-Kind		4S Supervising Professional (UFR Title 1				4E Accting/Clerical S			<u> </u>
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 1	05 & 121)			5E Admin Maint/Hous			<u></u>
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Emp			<u> </u>
			7S N. Midwife, N.P., Psych N.,N.A., R.N.	- MA (Title 107)			7E Commerical produ			
	Dept. of Mental Health (DMH) Dept. of Developmental Services(DDS/DMI	D)	8S R.N Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109)				8E Total FTE/Salary			<u> </u>
10R		Κ)	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 15			=
			11S Occupational Therapist (UFR Title 11	1)			11E Accrual Adjustme			=
12R			12S Physical Therapist (UFR Title 112)	1)				Compensation & Rel. Exp.		9/
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (I	IFR Title 113)			13E Facility and Prog	Equip.Expenses 301,390		
14R			14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Ed			
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title				15E Facility Operation		6,783	-
16R	MA, Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	,			16E Facility General Li			<u> </u>
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		6,783	3
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 1	18)			18E Direct Care Consu	ultant 201		
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	·			19E Temporary Help 2	02		
20R	Dept.of Early Educ. & Care (EEC)-Contra		20S Day Care Asst. Teacher / Aide (UFR				20E Clients and Careg	ivers Reimb./Stipends 203		<u> </u>
21R	Dept.of Early Educ. & Care (EEC)-Vouche	r	21S Psychologist - Doctorate (UFR Title 1.	22)			21E Subcontracted Dir			
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UF	R Title 123)			22E Staff Training 204			
23R	Dept. of Elementary & Secondary Educ. (D	00 <u>E)</u>	23S Social Worker - L.I.C.S.W. (UFR Title				23E Staff Mileage / Tra	avel 205	297	<u>4</u>
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UF	R Title 125 & 126)			24E Meals 207			_
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportat			
26R	Ex. Off. of Elder Affairs (ELD)	D)	26S Cert. Voc. Rehab. Counselor (UFR Ti				26E Vehicle Expenses 27E Vehicle Depreciat			
27R 28R	Div.of Housing & Community Develop(OCI POS Subcontract	J)	27S Cert. Alch. &/or Drug Abuse Counselo 28S Counselor (UFR Title 130)	or (UFR Title 129)				/Medicine/Pharmacy 209		<u> </u>
28R 29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (Ul	ED Title 121\			29E Client Personal Al			=
30R	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 13					Goods/Svs./Benefits 212		
31R	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFI				31E Direct Client Wag			
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title				32E Other Commercia			
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title				33E Program Supplies		29)
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title				34E Non Charitable Ex			
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR	! Title 137)			35E Other Expense	•	979)
36R	Medicare		36S Maintainence, House/Groundskeepin				36E Total Other Prog	ram Expense	1,305	<u> </u>
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 1				42E Other Professiona	I Fees & Other Admin. Exp.	. 410 753	
38R	Client Resources		38S Direct Care Overtime, Shift Differentia	al and Relief	XXXXXX		43E Leased Office/Pro	gram Office Equip.410,390	735	<u>.</u>
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E				44E Office Equipment			<u> </u>
40R	Other Publicly sponsored client offsets						48E Program Support			<u></u>
41R	Private Client Fees (excluding 3rd Pty)			/ICE STATISTICS			49E Professional Insur			_
42R	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service				50E Working Capital Ir		1.100	2
43R 44R	Total Assistance and Fees		2SS Enter total unit capacity	/:	Um desar #	# service units	51E Total Direct Adm		1,488	
44R 45R	Federated Fundraising Commercial Activities					delivered	53E Total Reimbursal	oorting Center Allocation	536 10,112	
46R	Non-Charitable Revenue		3SS OSD's Program Public	ly sponsored clients:	Chents	aenverea		ral Non-Reimbursable Expe		. 70 0/
47R	Investment Revenue		4SS Performance Report (D-1 Private	ly sponsored clients:				e/Fed Non-Reimbursable Expe		
48R	Other Revenue		5SS Internet filing system)	Free Care clients:			56E TOTAL EXPENSE		10.112	2 %
49R	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:			57E TOTAL REVENUE			%
50R	Released Net Assets-Program		7SS filings.				58E OPERATING RES	BULTS	(10,112	2)
51R	Released Net Assets-Equipment						CRE Preliminary Calcul	lation of Cost Reimb. Exces	ss Rev. *	* (subject to OSD adjustment)
52R	Released Net Assets-Time		MASSACHUSETTS CONTRACT				ABLE EXPENSE DETAIL		Description	-
53R	Total Revenue = 57E		Dept Contract ID -11 Charac	ters MMARS Code			Compensation & Related I	Exp.		
			1C			Direct Occupancy				
	SUBCONTRACTED DIRECT CARE E					Direct Other Progr				
	Subcontractor Name FEIN	Expense Amt.		_		Direct Subcontrac				
1SDC			4C			Direct Administrat				
2SDC 3SDC			5C POS SUBCONTRACT INFOR	PMATION		Direct Other Expe Direct Depreciatio				
4SDC			State Dept Payor Name	Payor's FEIN			n Reimbursable (Tie to 54E)			
5SDC			1PS Payor Name	r uyor o r Eliv			llocated Non-Reimb. (54E			bursable Expense over Eligible
3000			2PS				bursable Exp. Revenue C			ct to recoupment where the
Comm	. Of MA Surplus Rev. Retention Share		3PS				evenue Adjustment			the Commonwealth and must be
	PREPARER COMMENTS:						eimbursable Expense Ove	r Offsets	recognized as a liability or	n the Financial Statements.)

NORTHSHORE EDUCATION CONSORTIUM FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-2576982 FOR THE YEAR ENDED JUNE 30, 2017

SCHEDULE A - LINE 48R

	Admin
Member fees	180,000
Massachusetts State Employees'	
Retirement System on-behalf	
payments*	61,792
Miscellaneous fees and rebates	15,254
	257,046

SCHEDULE B - ALL PROGRAMS, LINE 48R

,	100	200	300	400	500	700	728 GRANTS &	800	
		NSA -	NSA -	RECOVERY		CONTRACTED	OTHER		
	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	SERVICES		Total
Massachusetts Teachers' and State									
Employees' Retirement Systems on-									
behalf payments.*	2,137,761	806,855	358,138	211,531	237,186	85,894	11,360	-	3,848,725
Conference fees	-	-	-	-	-	-	90,150	-	90,150
	2,137,761	806,855	358,138	211,531	237,186	85,894	101,510	-	3,938,875

^{*}Offset by non-reimbursable expense on line 54E of each Supplemental Schedule B_OSI.

SCHEDULE B - LINE 35E: OTHER EXPENSE

	100	200	300	400	500	700	728 GRANTS &	800	
		NSA -	NSA -	RECOVERY		CONTRACTED	OTHER		
Other Expenditures	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	SERVICES		Total
Lunch Program Expense	4,165	1,217	541	-	-	-	-	-	5,923
Conference expense	814	248	-	230	216	-	6,720	-	8,228
Hardware/Software	81,107	26,701	33,812	13,074	13,418	416	44	979	169,551
Grants Expense		1,575	-	12,328	-	-	-	-	13,903
Total	86,086	29,741	34,353	25,632	13,634	416	6,764	979	197,605

SCHEDULES A & B - LINE 42E: OTHER PROFESSIONAL FEES & OTHER ADMIN. EXPENSES

		100	200	300	400	500	700	728	800	
								GRANTS &		
			NSA -	NSA -	RECOVERY		CONTRACTED	OTHER		
Other Expenditures	Admin.	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	SERVICES		Total
Dues & fees	11,590	2,786	1,159	29	968	1,067	7	266	-	17,872
Office Expense	17,309	4,445	6,856	2,328	1,245	506	55	207	455	33,406
Advertising	1,907	438	317	218	288	467	11	44	-	3,690
Moving expense	-	1,110	1,155	-	-	-	-	-	-	2,265
Hardware/Software	36,908	-	-	-	-	-	-	-	-	36,908
Bank fees	17,192	-	-	-	-	-	-	-	-	17,192
Telephone & Communications	8,164	11,694	10,527	13,852	6,652	2,670	811	8	298	54,676
Total	93,070	20,473	20,014	16,427	9,153	4,710	884	525	753	166,009

Northshore Education Consortium Vehicle Information FY2017 UFR

	<u>Van 8</u>	Van 10 wheelchair van	<u>Sedan</u>
Lease/Purchase Price	20,992.00	33,473.00	19,693.00
Date of Purchase	4/2/2008	8/19/2008	5/20/2016
Make	Dodge	Ford	Ford
Model	Grand Caravan	E150/E14	Focus
Year	2008	2008	2016
Primary Use	daily courier, students vocational trips, staff conferences	community trips	Student recovery related meeting transportion students vocational trips
Garaged	112 Sohier Road Beverly MA 01915	112 Sohier Road Beverly MA 01915	112 Sohier Road Beverly MA 01915

Supplier Diversity Program (SDP) Form for Purchase of Service (POS)

Completing all parts of this form is required in order for a provider to be qualified to contract with Commonwealth Agencies for POS services.

This form is due annually with a provider's UFR Report and a copy of the completed form is to be submitted when responding to POS contract opportunities with an Executive Department.

Submission for Fiscal Year	2017
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Part I Contractor Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone	Fiscal Year Total POS State Expenditures
Northshore Education				
Consortium	Glenn D. Bergevin	gbergevin@gmail.com	978-232-9755	\$ 549,322.00

Part II SDP Partner Information (Required) (Insert additional lines as needed)

Providers that are currently SDO Certified may not list themselves as a Partner in this section.

Planned and Current SDP Partner(s) Company Name (as it appears on a list at www.mass.gov/sdo)	Certification Type (Choose One)	Description of Business Arrangement	Committed Amount in Current Fiscal Year	Expended Amount in Prior Fiscal Year	
		Quadrant provides physicals for NEC			
Quadrant Health Strategies	WBE - Woman Business Enterprise	staff and NEC pays for same	\$ 1,275.00	\$ 1,460.00	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
		TOTAL	\$ 1,275.00	\$ 1,460.00	
PERCENT (%) OF POS SPEND				0%	

Part III Under the pains and penalties of perjury I certify that the information provided in this report is accurate.

Name	Glenn D. Bergevin	
Title	CFO	
Phone	978-232-9755	
Email	gbergevin@gmail.com	
Authorized Signature		
(May be left blank if submitted electronically)		
Date	10/16/2017	

Supplier Diversity Certification Acronyms:

MBE - Minority Business Enterprise

WBE - Woman Business Enterprise

M/WBE - Minority and Woman Business Enterprise

SDVOBE - Service-Disabled Veteran-Owned Business Enterprise

VBE - Veteran-Owned Business Enterprise

M/NPO - Minority Non-Profit Organization

W/NPO - Women Non-Profit Organization



Gary J. Lambert
Assistant Secretary for Operational Services

THE COMMONWEALTH OF MASSACHUSETTS Executive Office for Administration and Finance OPERATIONAL SERVICES DIVISION

One Ashburton Place, Suite 1017 Boston, MA 02108-1552

> Charles D. Baker Governor Karyn E. Polito Lieutenant Governor Michael J. Heffernan Secretary

October 19, 2017

Dear UFR User,

The Operational Services Division (OSD) administers the Uniform Financial Reporting (UFR) System pursuant to a license agreement with the UFR software vendor. OSD has acquired a single license for use by your organization that may be used by a single individual only. Please be advised that the license credentials may not be shared between individuals or organizations. Should your use of the UFR system fail to adhere to this license limit, you will be responsible for all fees incurred by OSD associated with that excess usage. This may include retroactive fees, application of then-current rates, and penalties assessed by the software vendor or its auditor.

By providing the following information and signing below, you acknowledge your responsibility for use of the UFR system in accordance with this user limitation:

Print Name of Signatory:	GLENN D. BERGEVIN
Print Title of Signatory:	CHIEF FUNANCIAL OFFICER
Signature:	Slew N Bergini
Date:	10/19/2017
Designated UFR User Name (Self or Other Designee):	GLENN D. BERGEVIN
Designated UFR User Email Address:	abergevin @ nsedu. ora
	f 1

Please upload this signed agreement with the filing of the UFR. Your UFR will be deficient until this has been uploaded.

Thank you,

Jacquiline Brown

Director of Financial Compliance

Operational Services Division

Tel: (617) 720-3300

TDD: (617) 727-2716

Fax: (617) 727-4527

www.mass.gov/osd

Follow us on Twitter: @Mass_OSD

UFR - FY '2017

VEC

AUDIT SERVICES CHECKLIST & CERTIFICATION

(To Be Completed by Contractor)

		IES	110	
I.	Federal Funds: a. Is this provider subject to OMB Circular A-110? b. If yes, were audit services acquired through solicitation of bids or competitively	***************************************	_x_	
п.	procured, as required under A-110? c. Was the independent auditor selected and engaged by the provider's audit committee Board of Directors, Board of Trustees or owner? Training Requirements: Has the person responsible for directing your audit submitted a letter representing committee.	_x_	f the follows	ina
	 a. Completion of the continuing education and training requirements for performing government audits? 1. 80 hours of training in last two years? 2. 24 hours of the 80 hours were in government auditing, non-profit accounting 	_X_ _X_		
	or other related activity? b.Being in the process of completing training requirements: 1. 20 hours completed in last year?	_X		
Ш	 2. Intent to complete 80 hours within two years? Experience/Qualifications: a. The person responsible for directing your audit has provided a letter representing the number of government audits: 	e comple	etion of the f	ollowing
	b. The Board of Public Accountancy has the following information about the audit firm X no history of sanctions current sanctions sanctions older that c. The Operational Services Division has taken the following action against the audit X no history of disqualification current disqualification disqualification than 3 years	in 3 years firm: tion older		
IV	d. The external quality control review of the audit firm indicates: X no problems qualification adverse report . Price:			
	The contract with the audit firm for UFR audit is for a term of1 years			
IV	. Certification All the management representations made in the financial statements and schedules of the made in answering the above questions are, to the best of my knowledge, true and accurate Northshore Education Consortium Northshore Education Consortium Under pains and penalties of per	ate.	nd the state	nents
	Chief Financial Officer			-
	To my knowledge, no person associated with my provider organization has threaten suggested that the audit firm's services would be terminated if audit findings were w the auditor's final report.			
	Northshore Education Consortium Signed Class N Stragery.			
	Under pains and penalties of p Chief Financial Officer	erjury		



Administrative Offices

112 Sohier Road, Beverly, MA 01915 • tel: 978-232-9755 ext. 1253 • fax: 978-232-9449 • frosenberg@nsedu.org

Francine H. Rosenberg M.Ed. Executive Director

We, the Board of Directors of the Northshore Education Consortium, met on November 8, 2017 and have voted to recognize and accept the representations of management and the expression of opinions by Fritz DeGuglielmo LLC, Certified Public Accountants as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2017.

In addition, we, the Board of Directors of the Northshore Education Consortium, hereby certify under penalty of perjury that to the best of the committee members' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the period ended June 30, 2017.

Pamela Angelakis

Board Chair

Date