

Northshore Education Consortium

Uniform Financial Report

June 30, 2017

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM

FEIN: 042576982

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

WITH 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						
6 Notes Receivable						
7 Prepaid Expenses	178,936				178,936	174,721
8 Other Accounts Receivable						
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		15,230,974			15,230,974	14,463,174
13 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						
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

ORGANIZATION : NORTHSHORE EDUCATION CONSORFEIN: 042576982**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED****06/30/2017** WITH COMPARATIVE TOTALS FOR THE YEAR ENDED**06/30/2016**

		UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT						
1	Contributions, Gifts, Legacies, Bequests & Special Events	110,627			110,627	76,054
2	In-Kind Contributions					19,543
3	Grants	6,815			6,815	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
EXPENSES AND LOSSES						
14	Administration (Management & General)	1,120,344			1,120,344	1,092,384
15	Fundraising					
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

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2017

INDIRECT METHOD

		TOTAL
Cash Flows from Operating Activities:		
1	Changes in Net Assets	(1,601,691)
	Adjustments to Reconcile Change In Net Assets to Net	
	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	
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/Receipts	(200,573)
30	Net Cash Provided by/(used in) Financing Activities	(529,866)

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSC

FEIN: 042576982

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2017

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(225,734)
32	Cash and Cash Equivalents at Beginning of Year	5,216,619
33	Cash and Cash Equivalents at End of Year	4,990,885

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	200,573
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38		
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

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

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. 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

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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
1. 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

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ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM					ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited					FY END: 6/30/2017		FEIN: 042576982					
REVENUE					EXPENSE					Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog		FTE	Expense	FTE	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	258.40	13,284,229	XXXX	XXXXXXXXXXXX	XXXX	XXXXXXXXXXXX	258.40	13,284,229				
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXXX	XXXXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	156,825	1.00	156,825								
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.	1.00	127,969	1.00	127,969								
4R Total Contributions and In-Kind	110,627	24,439		86,188	4E Accting/Clerical/Support FTE/Expense	3.67	320,374	3.67	320,374								
5R Mass Gov. Grant		XXXXXXXXXXXX	XXXXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp	0.13	9,264	0.13	9,264								
6R Other Grant (exclud. Fed.Direct)	6,815			6,815	6E Total Admin Employee FTE/Expense 410	5.80	614,432	5.80	614,432								
7R Total Grants	6,815			6,815	7E Commercial Products & Svs/Mktng FTE/Exp					XXXX	XXXXXXXXXXXX						
8R Dept. of Mental Health (DMH)		XXXXXXXXXXXX	XXXXXXXXXXXX		8E Total FTE/Salary/Wages	264.20	13,898,661	5.80	614,432			258.40	13,284,229				
9R Dept. of Developmental Services(DDS/DMR)		XXXXXXXXXXXX	XXXXXXXXXXXX		9E Payroll Taxes 150		200,468		8,848				191,620				
10R Dept. of Public Health (DPH)	549,322	XXXXXXXXXXXX	XXXXXXXXXXXX	549,322	10E Fringe Benefits 151		2,331,958		102,927				2,229,031				
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXXXX	XXXXXXXXXXXX		11E Accrual Adjustments												
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXXX	XXXXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		16,431,087		726,207				15,704,880				
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		1,113,829		10,820				1,103,009				
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		589,818		54,447				535,371				
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390		563,921		24,114				539,807				
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXXX	XXXXXXXXXXXX		16E Facility General Liability Insurance 390		100,564		79,420				21,144				
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		17E Total Occupancy		2,368,132		168,801				2,199,331				
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXXX	XXXXXXXXXXXX		18E Direct Care Consultant 201		214,046		3,500				210,546				
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX		19E Temporary Help 202												
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXXXX		XXXXXXXXXXXX						
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXXX	XXXXXXXXXXXX		21E Subcontracted Direct Care 206				XXXXXXXXXXXX		XXXXXXXXXXXX						
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX		22E Staff Training 204		40,189		5,300				34,889				
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXXXX	XXXXXXXXXXXX		23E Staff Mileage / Travel 205		59,957		51				59,906				
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX		24E Meals 207												
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX		25E Client Transportation 208				XXXXXXXXXXXX		XXXXXXXXXXXX						
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXXX	XXXXXXXXXXXX		26E Vehicle Expenses 208												
27R Div. of Housing & Community Develop(OCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		27E Vehicle Depreciation 208												
28R POS Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXXXX		XXXXXXXXXXXX						
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211				XXXXXXXXXXXX		XXXXXXXXXXXX						
30R Mass State Agency Non - POS		XXXXXXXXXXXX	XXXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXXXX		XXXXXXXXXXXX						
31R Mass. Local Govt/Quasi-Govt. Entities	19,001,562	XXXXXXXXXXXX	XXXXXXXXXXXX	19,001,562	31E Direct Client Wages 214		73,397		XXXXXXXXXXXX		XXXXXXXXXXXX		73,397				
32R Non-Mass. State/Local Government	317,158	XXXXXXXXXXXX	XXXXXXXXXXXX	317,158	32E Other Commercial Prod. & Svs. 214												
33R Direct Federal Grants/Contracts		XXXXXXXXXXXX	XXXXXXXXXXXX		33E Program Supplies & Materials 215		209,146		XXXXXXXXXXXX		XXXXXXXXXXXX		209,146				
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX		34E Non Charitable Expenses												
35R Medicaid - MBHP Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		35E Other Expense		197,605						197,605				
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX		36E Total Other Program Expense		794,340		8,851				785,489				
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410								XXXXXXXXXXXX				
38R Client Resources		XXXXXXXXXXXX	XXXXXXXXXXXX		38E Fundraising Fees 410				XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX				
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		39E Legal Fees 410		18,447		18,447				XXXXXXXXXXXX				
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		40E Audit Fees 410		16,225		16,225				XXXXXXXXXXXX				
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXXXX	XXXXXXXXXXXX		41E Management Consultant 410								XXXXXXXXXXXX				
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		166,009		93,070				72,939				
43R Total Assistance and Fees	19,868,042	XXXXXXXXXXXX	XXXXXXXXXXXX	19,868,042	43E Leased Office/Program Office Equip.410,390		163,387		26,951				136,436				
44R Federated Fundraising					44E Office Equipment Depreciation 410								XXXXXXXXXXXX				
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXXXX				
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXXXX				
47R Investment Revenue	9,642	9,642			47E Directors & Officers Insurance 410								XXXXXXXXXXXX				
48R Other Revenue	4,195,921	257,046		3,938,875	48E Program Support 216				XXXXXXXXXXXX								
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX				49E Professional Insurance 410												
50R Released Net Assets-Program					50E Working Capital Interest 410												
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		364,068		154,693				209,375				
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXXXX		(1,058,552)				1,058,552				
53R TOTAL REVENUE	24,191,047	291,127		23,899,920	53E Total Reimbursable & Fundraising Expense		19,957,627						19,957,627				
54R TOTAL EXPENSE = 56E	23,868,144	61,792		23,806,352	54E Direct State/Federal Non-Reimbursable Expense		3,910,517		61,792			XXXXXXXXXXXX	3,848,725				
55R OPERATING RESULTS	322,903	229,335		93,568	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXXXX										
					56E TOTAL EXPENSE = 56R		23,868,144		61,792				23,806,352				
COMPENSATION DISCLOSURE					NON-REIMBURSABLE EXPENSE DETAIL					Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.							
Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.					1N Direct Employee Compensation & Related Exp.		3,910,517		61,792		XXXXXXXXXXXX		3,848,725				
					2N Direct Occupancy						XXXXXXXXXXXX						
					3N Direct Other Program/Operating						XXXXXXXXXXXX						
					4N Direct Subcontract Expense						XXXXXXXXXXXX						
					5N Direct Administrative Expense						XXXXXXXXXXXX						
					6N Direct Other Expense						XXXXXXXXXXXX						
					7N Direct Depreciation						XXXXXXXXXXXX						
					8N Total Direct Non-Reimbursable (must tie to 54E)		3,910,517		61,792		XXXXXXXXXXXX		3,848,725				
					9N Total Direct and Allocated Non-Reimbursable (54E+55E)		3,910,517		61,792		XXXXXXXXXXXX		3,848,725				
					10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		4,323,005		291,127		XXXXXXXXXXXX		4,031,878				
					11N Capital Budget Revenue Adjustments						XXXXXXXXXXXX						
					12N Excess of Non-Reimb./Fundraising Expense over Offsets		(412,488)		(229,335)		XXXXXXXXXXXX		(183,153)				
					Description of Admin (M&G) Direct Non-Reimbursable Exp.												
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)																	
MA. Surplus Revenue Retention																	
Prior Year Ma. Revenue 19,490,241																	

ORGANIZATION: NORTSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 100

Program Name: KEVIN O'GRADY SCHOOL

Description: KEVIN O'GRADY SCHOOL

Catalog of Federal Domestic Assistance #:

B

*Program Type: N/A

Program Address: 112 SOHIER ROAD

BEVERLY

MA

01915

Weeks operated during audit period (e.g., 52): 48.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING # hours/yr = 1.00 FTE:	1920	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	69,473	1S Program Director (UFR Title 102)		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		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)		1.53	115,959	3E Chief Financial Officer				
4R Total Contribution and In-Kind	69,473	4S Supervising Professional (UFR Title 104)				4E Acting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grdskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)				7E Commercial 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/DMR)		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 Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		7.98	638,969	11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)		8.07	474,615	12E Total Employee Compensation & Rel. Exp.		8,749,881	8,397,446	4.2 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		8.00	568,362	13E Facility and Prog. Equip.Expenses 301,390		123,595		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		350,890		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Fum.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 390				
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		750,920	861,510	-12.8 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201		7,704		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202				
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203				
21R Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204		19,556		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		3.00	140,304	23E Staff Mileage / Travel 205		20,968		
24R Parole Board (PAR)		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 127)				25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208				
27R Div.of Housing & Community Develop(OCDE)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)		4.00	218,690	28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	9,528,535	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214		1,374		
32R Non-Mass. State/Local Government	231,481	32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 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 (UFR Title 137)		2.53	73,977	35E Other Expense		86,086		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		2.04	138,840	36E Total Other Program Expense		199,693	183,200	9.0 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)		0.72	40,105	42E Other Professional Fees & Other Admin. Exp. 410		20,473		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390		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)						49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410				
43R Total Assistance and Fees	9,760,016	1SS Enter defined unit of service: STUDENT DAYS				51E Total Direct Administrative Expense		111,314		
44R Federated Fundraising		2SS Enter total unit capacity: 32.395				52E Admin (M&G) Reporting Center Allocation		549,567	512,920	7.1 %
45R Commercial Activities						53E Total Reimbursable Expense		10,361,375	9,955,076	4.1 %
46R Non-Charitable Revenue		3SS OSD's Program Publicly sponsored clients:				54E Direct State/Federal Non-Reimbursable Expense		2,137,761		
47R Investment Revenue		4SS Performance Report (D-1 Privately sponsored clients:				55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	2,137,761	5SS Internet filing system) Free Care clients:				56E TOTAL EXPENSE		12,499,136	9,955,076	25.6 %
49R Allocated Admin (M&G) Revenue		6SS suspended for FY '08 Total:		116	22,884	57E TOTAL REVENUE = 53R		11,967,250	9,702,800	23.3 %
50R Released Net Assets-Program		7SS filings.				58E OPERATING RESULTS		(531,886)	(252,276)	
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment)
52R Released Net Assets-Time										
53R Total Revenue = 57E	11,967,250									

SERVICE STATISTICS

Undup # # service units
Clients delivered

116 22,884

116 22,884

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	2,137,761
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	2,137,761
9N Total Direct and Allocated Non-Reimb. (54E+55E)	2,137,761
10N Eligible Non-Reimbursable Exp. Revenue Offsets	2,207,234
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(69,473)

Description

MA Teachers' & State Employees' Retirement Systems on-

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 200

Program Name: NORTHSHORE ACADEMY - UPPER SCHOOL

Description: NORTHSHORE ACADEMY UPPER SCHOOL

Catalog of Federal Domestic Assistance #: B

<http://www.cfda.gov/default.htm>

*Program Type: N/A

Program Address: 126 SOHIER ROAD

BEVERLY

MA

01915

Weeks operated during audit period (e.g., 52): 48.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		05 STAFFING # hours/yr = 1.00 FTE:	1920	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	6,544	1S Program Director (UFR Title 102)		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 Manager (UFR Title 101)				2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)		1.00	63,855	3E Chief Financial Officer				
4R Total Contribution and In-Kind	6,544	4S Supervising Professional (UFR Title 104)				4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	4,844	6S Physician Asst. (UFR Title 106)				6E Total Admin Employee				
7R Total Grants	4,844	7S N. Midwife, N.P., Psych N.N.A., R.N.- MA (Title 107)				7E Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)		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 110)				10E Fringe Benefits 151		467,948		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		1.00	15,407	11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.		3,334,171	3,388,274	-1.6 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		0.05	2,525	13E Facility and Prog. Equip.Expenses 301,390		803,581		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		9,430		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390		143,649		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		18.00	1,156,899	16E Facility General Liability Insurance 390		20,274		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		976,934	952,663	2.5 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201		46,210		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204		6,588		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		7.00	617,299	23E Staff Mileage / Travel 205		8,895		
24R Parole Board (PAR)		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 127)				25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDE)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	5,377,912	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214		11,368		
32R Non-Mass. State/Local Government	15,305	32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)				33E Program Supplies & Materials 215		60,021		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		24.30	641,334	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		1.00	70,051	35E Other Expense		29,741		
36R Medicare		36S Maintenance, House/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 Staff (UFR Title 138)		0.05	690	42E Other Professional Fees & Other Admin. Exp. 410		20,014		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390		19,113		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		56.61	2,825,996	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets						48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410				
43R Total Assistance and Fees	5,393,217					51E Total Direct Administrative Expense		39,127		
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation		252,780	244,005	3.6 %
45R Commercial Activities						53E Total Reimbursable Expense		4,765,835	4,735,801	0.6 %
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense		806,855		
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	806,855					56E TOTAL EXPENSE		5,572,690	4,735,801	17.7 %
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R		6,211,460	5,223,309	18.9 %
50R Released Net Assets-Program						58E OPERATING RESULTS		638,770	487,508	
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				
52R Released Net Assets-Time						* (subject to OSD adjustment)				
53R Total Revenue = 57E	6,211,460									

SERVICE STATISTICS

1SS Enter defined unit of service: STUDENT DAYS
2SS Enter total unit capacity: 30,600

Undup # # service units
Clients delivered
126 23,073
55S Internet filing system
6SS suspended for FY '08
7SS filings.
Total: 126 23,073

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08
7SS filings.
Total: 126 23,073

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

Description		
1N Direct Employee Compensation & Related Exp.	806,855	MA Teachers' & State Employees' Retirement Systems on-t
2N Direct Occupancy		
3N Direct Other Program/Operating		
4N Direct Subcontract Expense		
5N Direct Administrative Expense		
6N Direct Other Expense		
7N Direct Depreciation		
8N Total Direct Non-Reimbursable (Tie to 54E)	806,855	
9N Total Direct and Allocated Non-Reimb. (54E+55E)	806,855	(Any Excess of Non-Reimbursable Expense over Eligible
10N Eligible Non-Reimbursable Exp. Revenue Offsets	818,243	Revenue Offsets is subject to recoupment where the
11N Capital Budget Revenue Adjustment		program is purchased by the Commonwealth and must be
12N Excess of Non-Reimbursable Expense Over Offsets	(11,388)	recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 300

Program Name: NORTHSHORE ACADEMY - LOWER SCHOOL

Description: NORTHSHORE ACADEMY - LOWER SCHOOL

Catalog of Federal Domestic Assistance #: B

*Program Type: N/A

Program Address: 83 PINE STREET, SUITE 103

PEABODY

MA

01960

Weeks operated during audit period (e.g., 52): 48.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 1920	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	1,591	1S Program Director (UFR Title 102)	1.00	94,095	1E Total Direct Program Staff = 39S	24.83	1,222,024	1,288,871	-5.2 %
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	1,591	4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)	1.00	52,033	8E Total FTE/Salary/Wages	24.83	1,222,024		
9R Dept. of Developmental Services(DDS/DMR)		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 Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)	2.00	95,143	11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		1,447,612	1,533,205	-5.6 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		72,702		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		87,986		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		39,910		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	7.00	449,958	16E Facility General Liability Insurance 390		870		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		201,468	226,468	-11.0 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		32,282		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		4,168		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	1.00	77,744	23E Staff Mileage / Travel 205		3,615		
24R Parole Board (PAR)		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 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDE)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	1,780,660	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	62,527	32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		12,854		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	11.23	393,275	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00	34,816	35E Other Expense		34,353		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.59	24,732	36E Total Other Program Expense		87,272	70,849	23.2 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)	0.01	228	42E Other Professional Fees & Other Admin. Exp. 410		16,427		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		7,510		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	24.83	1,222,024	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	1,843,187				51E Total Direct Administrative Expense		23,937		
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		98,595	99,438	-0.8 %
45R Commercial Activities					53E Total Reimbursable Expense		1,858,884	1,929,960	-3.7 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		358,138		
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	358,138				56E TOTAL EXPENSE		2,217,022	1,929,960	14.9 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		2,202,916	2,082,429	5.8 %
50R Released Net Assets-Program					58E OPERATING RESULTS		(14,106)	152,469	
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				*(subject to OSD adjustment)
52R Released Net Assets-Time									
53R Total Revenue = 57E	2,202,916								

SERVICE STATISTICS

1SS Enter defined unit of service: STUDENT DAYS
2SS Enter total unit capacity: 13,668

Undup # # service units
Clients delivered
54 7,816
54 7,816

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08
7SS filings. Total: 54

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payer Name	Payer's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	358,138
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	358,138
9N Total Direct and Allocated Non-Reimb. (54E+55E)	358,138
10N Eligible Non-Reimbursable Exp. Revenue Offsets	359,729
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(1,591)

Description

MA Teachers' & State Employees' Retirement Systems on-
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 400

Program Name: NORTHSHORE RECOVERY HIGH SCHOOL

Description: RECOVERY HIGH SCHOOL

Catalog of Federal Domestic Assistance #: 93.959

B

<http://www.cfda.gov/default.htm>

*Program Type: 27

Program Address: 112 SOHIER ROAD

BEVERLY

MA

01915

Weeks operated during audit period (e.g., 52): 48.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		05 STAFFING # hours/yr = 1.00 FTE:	1920	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	4,034	1S Program Director (UFR Title 102)		1.00	100,891	1E Total Direct Program Staff = 39S	12.38	745,118	651,979	14.3 %
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer				
4R Total Contribution and In-Kind	4,034	4S Supervising Professional (UFR Title 104)				4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	1,971	6S Physician Asst. (UFR Title 106)				6E Total Admin Employee				
7R Total Grants	1,971	7S N. Midwife, N.P., Psych N.N.A., R.N. - MA (Title 107)				7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	12.38	745,118		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		10,554		
10R Dept. of Public Health (DPH)	549,322	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		122,770		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		1.00	16,043	11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.		878,442	775,576	13.3 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E Facility and Prog. Equip.Expenses 301,390		27,466		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		75,040		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390		61,437		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		5.00	345,627	16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		163,943	187,401	-12.5 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201		11,977		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204		1,477		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		2.00	148,726	23E Staff Mileage / Travel 205		8,363		
24R Parole Board (PAR)		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 127)				25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDE)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	537,004	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	7,845	32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)				33E Program Supplies & Materials 215		32,718		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		2.00	54,867	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		0.60	29,685	35E Other Expense		25,632		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		0.38	26,749	36E Total Other Program Expense		80,167	33,905	136.4 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)		0.40	22,530	42E Other Professional Fees & Other Admin. Exp. 410		9,153		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390		10,380		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		12.38	745,118	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets						48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410				
43R Total Assistance and Fees	1,094,171					51E Total Direct Administrative Expense		19,533		
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation		63,969	54,153	18.1 %
45R Commercial Activities						53E Total Reimbursable Expense		1,206,054	1,051,035	14.7 %
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense		211,531		
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	211,531					56E TOTAL EXPENSE		1,417,585	1,051,035	34.9 %
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R		1,311,707	900,329	45.7 %
50R Released Net Assets-Program						58E OPERATING RESULTS		(105,878)	(150,706)	
51R Released Net Assets-Equipment										
52R Released Net Assets-Time										
53R Total Revenue = 57E	1,311,707									

SERVICE STATISTICS

1SS Enter defined unit of service: STUDENT DAYS
2SS Enter total unit capacity: 15,092

Undup # # service units
Clients delivered
42 6,710
42 6,710

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08 Total:
7SS filings.

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C DPH	M3202020116	4927
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payer Name	Payer's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	211,531
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	211,531
9N Total Direct and Allocated Non-Reimb. (54E+55E)	211,531
10N Eligible Non-Reimbursable Exp. Revenue Offsets	217,536
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(6,005)

Description

MA Teachers' & State Employees' Retirement Systems on-

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: NORTSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 500

Program Name: TRANSITIONS

Description: TRANSITIONS

Catalog of Federal Domestic Assistance #: B

<http://www.cfda.gov/default.htm>

*Program Type: N/A

Program Address: 121 LORING AVENUE

SALEM

MA

01970

Weeks operated during audit period (e.g., 52): 48.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		STAFFING # hours/yr = 1.00 FTE: 1920		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	4,546		1.00	99,323	1E	Total Direct Program Staff = 39S	12.58	752,258	801,711	-6.2 %
2R	Gov. In-Kind/Capital Budget					2E	Chief Executive Officer				
3R	Private IN-Kind					3E	Chief Financial Officer				
4R	Total Contribution and In-Kind	4,546				4E	Accting/Clerical Support				
5R	Mass Gov. Grant					5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)					6E	Total Admin Employee				
7R	Total Grants					7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)					8E	Total FTE/Salary/Wages	12.58	752,258		
9R	Dept.of Developmental Services(DDS/DMR)					9E	Payroll Taxes 150		11,816		
10R	Dept. of Public Health (DPH)					10E	Fringe Benefits 151		137,449		
11R	Dept.of Children and Families (DCF/DSS)					11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)					12E	Total Employee Compensation & Rel. Exp.		901,523	953,693	-5.5 %
13R	Dept. of Youth Services (DYS)			1.00	13,889	13E	Facility and Prog. Equip.Expenses 301,390		75,665		
14R	Health Care Fin & Policy (HCF)-Contract					14E	Facility & Prog. Equip. Depreciation 301		12,009		
15R	Health Care Fin & Policy (HCF)-UCP					15E	Facility Operation/Maint./Fum.390		11,285		
16R	MA. Comm. For the Blind (MCB)			5.00	343,174	16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)					17E	Total Occupancy		98,959	102,062	-3.0 %
18R	MA. Rehabilitation Commission (MRC)					18E	Direct Care Consultant 201		36,241		
19R	MA. Off. for Refugees & Immigr.(ORI)					19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract					20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher					21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)					22E	Staff Training 204		2,530		
23R	Dept. of Elementary & Secondary Educ. (DOE)			1.00	63,871	23E	Staff Mileage / Travel 205		11,145		
24R	Parole Board (PAR)					24E	Meals 207				
25R	Veteran's Services (VET)					25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)					26E	Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OCDD)					27E	Vehicle Depreciation 208				
28R	POS Subcontract					28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS					29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS					30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	1,566,935				31E	Direct Client Wages 214		60,655		
32R	Non-Mass. State/Local Government					32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts					33E	Program Supplies & Materials 215		27,586		
34R	Medicaid - Direct Payments			3.46	186,323	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract			1.00	38,132	35E	Other Expense		13,634		
36R	Medicare			0.12	7,546	36E	Total Other Program Expense		151,791	57,633	163.4 %
37R	Mass. Govt. Client Stipends					42E	Other Professional Fees & Other Admin. Exp. 410		4,710		
38R	Client Resources			XXXXXX		43E	Leased Office/Program Office Equip.410,390		7,297		
39R	Mass. spon.client SF/3rd Pty offsets			12.58	752,258	44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets					48E	Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)					49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets					50E	Working Capital Interest 410				
43R	Total Assistance and Fees	1,566,935				51E	Total Direct Administrative Expense		12,007		%
44R	Federated Fundraising					52E	Admin (M&G) Reporting Center Allocation		65,212	60,482	7.8 %
45R	Commercial Activities					53E	Total Reimbursable Expense		1,229,492	1,173,870	4.7 %
46R	Non-Charitable Revenue					54E	Direct State/Federal Non-Reimbursable Expense		237,186		%
47R	Investment Revenue					55E	Allocation of State/Fed Non-Reimbursable Expense				%
48R	Other Revenue	237,186				56E	TOTAL EXPENSE		1,466,678	1,173,870	24.9 %
49R	Allocated Admin (M&G) Revenue					57E	TOTAL REVENUE = 53R		1,808,667	1,267,964	42.6 %
50R	Released Net Assets-Program					58E	OPERATING RESULTS		341,989	94,094	
						CRE Preliminary Calculation of Cost Reimb. Excess Rev. *					
						*(subject to OSD adjustment)					
</											

SERVICE STATISTICS

1SS Enter defined unit of service: STUDENT DAYS
2SS Enter total unit capacity: 9,180

Undup # # service units
Clients delivered
41 7,698
41 7,698

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08 Total:
7SS filings.

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	237,186
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	237,186
9N Total Direct and Allocated Non-Reimb. (54E+55E)	237,186
10N Eligible Non-Reimbursable Exp. Revenue Offsets	241,732
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(4,546)

Description

MA Teachers' & State Employees' Retirement Systems on-t
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: NORTSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 700

Program Name: CONTRACTED SERVICES

Description: CONTRACTED SERVICES

Catalog of Federal Domestic Assistance #: B

<http://www.cfda.gov/default.htm>

*Program Type: N/A

Program Address: 112 SOHIER ROAD

BEVERLY

MA

01915

Weeks operated during audit period (e.g., 52): 52.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		05 STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	4.02	293,005	258,065	13.5 %
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	4.02	293,005		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		4,283		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		49,820		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		347,108	306,987	13.1 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip. Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		14		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	4.00	291,654	16E Facility General Liability Insurance 390				
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 Title 118)			18E Direct Care Consultant 201		18,625		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		526		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		6,555		
24R Parole Board (PAR)		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 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	210,516	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		1,106		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		39	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		416		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.02	1,312	36E Total Other Program Expense		27,228	20,319	34.0 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		884		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXX		43E Leased Office/Program Office Equip.410,390		560		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	4.02	293,005	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	210,516				51E Total Direct Administrative Expense		1,444		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		21,049	17,780	18.4 %
45R Commercial Activities					53E Total Reimbursable Expense		396,843	345,086	15.0 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		85,894		%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	85,894				56E TOTAL EXPENSE		482,737	345,086	39.9 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		296,410	210,000	41.1 %
50R Released Net Assets-Program					58E OPERATING RESULTS		(186,327)	\$ (135,086)	
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment)
52R Released Net Assets-Time									
53R Total Revenue = 57E	296,410								

SERVICE STATISTICS

1SS Enter defined unit of service:
2SS Enter total unit capacity:

Undup # # service units
Clients delivered

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08
7SS filings.

Total:

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payer Name	Payer's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	85,894
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	85,894
9N Total Direct and Allocated Non-Reimb. (54E+55E)	85,894
10N Eligible Non-Reimbursable Exp. Revenue Offsets	85,894
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	

Description

MA Teachers' & State Employees' Retirement Systems on-t

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: NORTSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 728

Program Name: GRANTS AND OTHER SERVICES

Description:

GRANTS AND OTHER SERVICES

Catalog of Federal Domestic Assistance #: B

<http://www.cfda.gov/default.htm>

*Program Type: N/A

Program Address: 112 SOHIER ROAD

BEVERLY

MA

01915

Weeks operated during audit period (e.g., 52): 52.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.60	31,170	1E Total Direct Program Staff = 39S	0.86	38,897		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.86	38,897		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		574		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		6,672		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		46,143		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		2		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		308		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		310		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		57,507		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		44		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W., L.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		68		
24R Parole Board (PAR)		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 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		10,827		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	0.25	7,555	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		6,764		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.01	172	36E Total Other Program Expense		75,210		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		525		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXX		43E Leased Office/Program 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 Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees					51E Total Direct Administrative Expense		525		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		6,844		%
45R Commercial Activities					53E Total Reimbursable Expense		129,032		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		11,360		%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	101,510				56E TOTAL EXPENSE		140,392		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		101,510	193,000	-47.4 %
50R Released Net Assets-Program					58E OPERATING RESULTS		(38,882)	193,000	
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				
52R Released Net Assets-Time					* (subject to OSD adjustment)				
53R Total Revenue = 57E	101,510								

SERVICE STATISTICS

1SS Enter defined unit of service:

2SS Enter total unit capacity:

Undup # # service units
Clients delivered

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08 Total:
7SS filings.

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payer Name	Payer's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	11,360
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	11,360
9N Total Direct and Allocated Non-Reimb. (54E+55E)	11,360
10N Eligible Non-Reimbursable Exp. Revenue Offsets	101,510
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(90,150)

Description

MA Teachers' & State Employees' Retirement Systems on-t

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: NORTSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 042576982

UFR Program Number: 800

Program Name: TOPSFIELD VOCATIONAL ACADEMY

Description: VOCATIONAL TRAINING

Catalog of Federal Domestic Assistance #: B

<http://www.cfda.gov/default.htm>

*Program Type: N/A

Program Address: 248 BOSTON STREET

TOPSFIELD

MA

01983

Weeks operated during audit period (e.g., 52): 1.00

operating 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 instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	STAFFING # hours/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S				%
2R Gov. In-Kind/Capital Budget	2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind	3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support				
5R Mass Gov. Grant	5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants	7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)	8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages				
9R Dept.of Developmental Services(DDS/DMR)	9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150				
10R Dept. of Public Health (DPH)	10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151				
11R Dept.of Children and Families (DCF/DSS)	11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)	12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.				%
13R Dept. of Youth Services (DYS)	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract	14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP	15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		6,783		
16R MA. Comm. For the Blind (MCB)	16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)	17S Day Care Director (UFR Title 117)			17E Total Occupancy		6,783		%
18R MA. Rehabilitation Commission (MRC)	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)	19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept.of Early Educ. & Care (EEC)-Contract	20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept.of Early Educ. & Care (EEC)-Voucher	21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)	22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)	23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		297		
24R Parole Board (PAR)	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 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div.of Housing & Community Develop(OCDD)	27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract	28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS	29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS	30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		29		
34R Medicaid - Direct Payments	34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		979		
36R Medicare	36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		1,305		%
37R Mass. Govt. Client Stipends	37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		753		
38R Client Resources	38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		735		
39R Mass. spon.client SF/3rd Pty offsets	39S Total Direct Program Staff = 1E			44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets				48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)				49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets				50E Working Capital Interest 410				
43R Total Assistance and Fees				51E Total Direct Administrative Expense		1,488		%
44R Federated Fundraising				52E Admin (M&G) Reporting Center Allocation		536		%
45R Commercial Activities				53E Total Reimbursable Expense		10,112		%
46R Non-Charitable Revenue				54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue				55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue				56E TOTAL EXPENSE		10,112		%
49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R				%
50R Released Net Assets-Program				58E OPERATING RESULTS		(10,112)		
51R Released Net Assets-Equipment								
52R Released Net Assets-Time								
53R Total Revenue = 57E								

SERVICE STATISTICS

1SS Enter defined unit of service:
2SS Enter total unit capacity:

Undup # # service units
Clients delivered

3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients:
6SS suspended for FY '08
7SS filings.
Total:

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payer Name	Payer's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

Description	
1N Direct Employee Compensation & Related Exp.	
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	
9N Total Direct and Allocated Non-Reimb. (54E+55E)	
10N Eligible Non-Reimbursable Exp. Revenue Offsets	
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	

CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

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

SCHEDULE A - LINE 48R

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

SCHEDULE B - ALL PROGRAMS, LINE 48R

	100	200	300	400	500	700	728	800	
		NSA -	NSA -	RECOVERY		CONTRACTED	GRANTS &		
	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	OTHER 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
	<u>2,137,761</u>	<u>806,855</u>	<u>358,138</u>	<u>211,531</u>	<u>237,186</u>	<u>85,894</u>	<u>101,510</u>	<u>-</u>	<u>3,938,875</u>

*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	800	
		NSA -	NSA -	RECOVERY		CONTRACTED	GRANTS &		
	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	OTHER SERVICES		Total
Other Expenditures									
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	
			NSA -	NSA -	RECOVERY		CONTRACTED	GRANTS &		
	Admin.	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	OTHER 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 <u>wheelchair van</u>	<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 transportation 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 Health Strategies	WBE - Woman Business Enterprise	Quadrant provides physicals for NEC 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



OPERATIONAL SERVICES DIVISION

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 FINANCIAL OFFICER
Signature:	<i>Glenn D. Bergevin</i>
Date:	10/19/2017
Designated UFR User Name (Self or Other Designee):	GLENN D. BERGEVIN
Designated UFR User Email Address:	<i>gbergevin@nsedu.org</i>

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

Thank you,

Jacqueline Brown
Director of Financial Compliance
Operational Services Division



UFR - FY '2017

AUDIT SERVICES CHECKLIST & CERTIFICATION

(To Be Completed by Contractor)

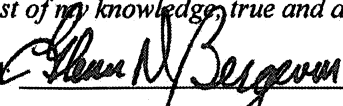
	YES	NO
I. Federal Funds:		
a. Is this provider subject to OMB Circular A-110?	_____	<u>X</u> _____
b. If yes, were audit services acquired through solicitation of bids or competitively procured, as required under A-110?	_____	_____
c. Was the independent auditor selected and engaged by the provider's audit committee Board of Directors, Board of Trustees or owner?	<u>X</u> _____	_____
II. Training Requirements:		
Has the person responsible for directing your audit submitted a letter representing completion of the following:		
a. Completion of the continuing education and training requirements for performing government audits?	<u>X</u> _____	_____
1. 80 hours of training in last two years?	<u>X</u> _____	_____
2. 24 hours of the 80 hours were in government auditing, non-profit accounting or other related activity?	<u>X</u> _____	_____
b. Being in the process of completing training requirements:		
1. 20 hours completed in last year?	_____	_____
2. Intent to complete 80 hours within two years?	_____	_____
III. Experience/Qualifications:		
a. The person responsible for directing your audit has provided a letter representing the completion of the following number of government audits:		
_____ 0-1 _____ 2-5 _____ 6-10 _____ <u>X</u> 11+		
b. The Board of Public Accountancy has the following information about the audit firm:		
<u>X</u> no history of sanctions _____ current sanctions _____ sanctions older than 3 years		
c. The Operational Services Division has taken the following action against the audit firm:		
<u>X</u> no history of disqualification _____ current disqualification _____ disqualification older than 3 years		
d. The external quality control review of the audit firm indicates:		
<u>X</u> no problems _____ qualification _____ adverse report		
IV. Price:		
The contract with the audit firm for UFR audit is for a term of <u>1</u> years		

IV. Certification

All the management representations made in the financial statements and schedules of the UFR and the statements made in answering the above questions are, to the best of my knowledge, true and accurate.

Northshore Education Consortium

Signed

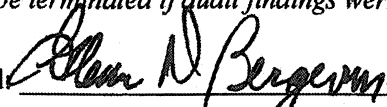


Under pains and penalties of perjury
Chief Financial Officer

To my knowledge, no person associated with my provider organization has threatened, pressured or otherwise suggested that the audit firm's services would be terminated if audit findings were written and included in the auditor's final report.

Northshore Education Consortium

Signed



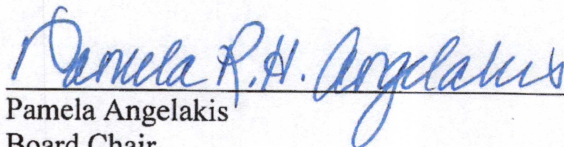
Under pains and penalties of perjury
Chief Financial Officer



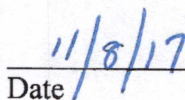
Francine H. Rosenberg M.Ed.
Executive Director

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