

Northshore Education Consortium

Uniform Financial Report

June 30, 2019

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)

06/30/2019

WITH COMPARATIVE TOTALS AS OF

6/30/2018

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	6,506,088				6,506,088	7,129,188
2 Accounts Receivable, Program Services	634,203				634,203	932,121
3 Allowance for Doubtful Accounts	(30,000)				(30,000)	(35,000)
4 Net Accounts Receivable, Program Services	604,203				604,203	897,121
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	107,333				107,333	174,741
8 Other Accounts Receivable						
9 Other Current Assets						
10 Short-Term Investments						
11 TOTAL CURRENT ASSETS	7,217,624				7,217,624	8,201,050
12 Land, Buildings, and Equipment		17,850,673			17,850,673	15,921,724
13 Accumulated Depreciation		(7,977,836)			(7,977,836)	(7,299,782)
14 Net Land, Buildings and Equipment		9,872,837			9,872,837	8,621,942
15 Long-Term Investments						
16 Other Assets						
17 Due From Other Funds						
18 TOTAL ASSETS	7,217,624	9,872,837			17,090,461	16,822,992
LIABILITIES AND NET ASSETS						
19 Accounts Payable	401,474				401,474	234,782
20 Subcontract Payable						
21 Accrued Expenses	1,668,717				1,668,717	1,553,666
22 Current Notes Payable						
23 Current Portion Long-Term Debt		393,947			393,947	381,060
24 Deferred Revenue						
25 Other Current Liabilities						
26 TOTAL CURRENT LIABILITIES	2,070,191	393,947			2,464,138	2,169,508
27 Long-Term Notes & Mortgage Payable		6,426,668			6,426,668	6,816,740
28 Other Liabilities	19,386,162				19,386,162	17,886,032
29 Due to Other Funds						
30 TOTAL LIABILITIES	21,456,353	6,820,615			28,276,968	26,872,280
NET ASSETS						
31 Without Donor Restrictions	(14,272,419)	3,052,222			(11,220,197)	(10,082,978)
32 With Donor Restrictions	33,690				33,690	33,690
33						
34 TOTAL NET ASSETS	(14,238,729)	3,052,222			(11,186,507)	(10,049,288)
35 TOTAL LIABILITIES AND NET ASSETS	7,217,624	9,872,837			17,090,461	16,822,992

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSORFEIN: 042576982**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED****06/30/2019** WITH COMPARATIVE TOTALS FOR THE YEAR ENDED**06/30/2018**

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	256,370			256,370	195,597
2 In-Kind Contributions					
3 Grants					
4 Program Service Fees	24,310,105			24,310,105	23,154,479
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	33,762			33,762	12,087
7 Revenue from Commercial Products & Services					
8 Other	4,753,591			4,753,591	4,146,719
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	29,353,828			29,353,828	27,508,882
EXPENSES AND LOSSES					
14 Administration (Management & General)	1,533,659			1,533,659	1,253,365
15 Fundraising					
16 Total Program Services	27,457,258			27,457,258	25,646,564
17 TOTAL EXPENSES	28,990,917			28,990,917	26,899,929
18 Losses					
19 TOTAL EXPENSES AND LOSSES	28,990,917			28,990,917	26,899,929
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)	(1,500,130)			(1,500,130)	(11,287,699)
24 TOTAL CHANGES IN NET ASSETS	(1,137,219)			(1,137,219)	(10,678,746)
25 NET ASSETS AT BEGINNING OF YEAR	(10,082,978)	33,690		(10,049,288)	629,458
26 NET ASSETS AT END OF YEAR	(11,220,197)	33,690		(11,186,507)	(10,049,288)

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

	Cash Flows from Operating Activities:	TOTAL
1	Changes in Net Assets	(1,137,219)
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	678,054
3	Losses	25,080
4	Increase/Decrease in Net Accounts Receivable	267,838
5	Increase/Decrease in Prepaid Expenses	67,408
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	166,692
8	Increase/Decrease in Accrued Expenses	115,051
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	1,750,668
14	Net Cash Provided by/(used in) Operating Activities	1,933,572
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(248,894)
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	33,762
21	Net Cash Provided by/(used in) Investing Activities	(215,132)
	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	(381,059)
29	Other Finance Payments/Receipts	(280,426)
30	Net Cash Provided by/(used in) Financing Activities	(661,485)

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSC

FEIN: 042576982

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	1,056,955
32	Cash and Cash Equivalents at Beginning of Year	5,449,133
33	Cash and Cash Equivalents at End of Year	6,506,088

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	280,426
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: 06/30/2019

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	24,562,265	1,154,975		23,407,290
2. Occupancy	2,101,561	165,692		1,935,869
3. Other Program / Operating Expense	1,070,240	11,944		1,058,296
4. Subcontract Expense				
5. Direct Administrative Expense	350,584	154,024		196,560
6. Other Expenses	228,213			228,213
7. Depreciation of Buildings and Equipment	678,054	47,024		631,030
8. TOTAL EXPENSES	28,990,917	1,533,659		27,457,258

See Accompanying Notes to Financial Statements

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ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/19

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	100	200	300	400	500
1. Employee Compensation & Related Expenses	11,495,817	4,552,727	2,102,946	1,305,822	1,165,198
2. Occupancy	362,751	990,798	162,563	78,028	112,572
3. Other Program / Operating Expense	337,266	130,946	54,023	52,805	190,646
4. Subcontract Expense					
5. Direct Administrative Expense	88,637	32,605	29,806	12,710	6,389
6. Other Expenses	94,834	52,057	37,110	14,610	8,988
7. Depreciation of Buildings and Equipment	379,213	15,827	100,521	82,256	14,793
8. TOTAL EXPENSES	12,758,518	5,774,960	2,486,969	1,546,231	1,498,586

See Accompanying Notes to Financial Statements

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ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/19

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>700</u>	<u>728</u>	<u>800</u>		
1. Employee Compensation & Related Expenses	<u>650,621</u>	<u>45,630</u>	<u>2,088,529</u>		
2. Occupancy	<u>424</u>	<u>29</u>	<u>228,704</u>		
3. Other Program / Operating Expense	<u>4,524</u>	<u>49,096</u>	<u>238,990</u>		
4. Subcontract Expense					
5. Direct Administrative Expense	<u>2,565</u>	<u>985</u>	<u>22,863</u>		
6. Other Expenses	<u>2,859</u>	<u>265</u>	<u>17,490</u>		
7. Depreciation of Buildings and Equipment	<u>606</u>	<u>42</u>	<u>37,772</u>		
8. TOTAL EXPENSES	<u>661,599</u>	<u>96,047</u>	<u>2,634,348</u>		

See Accompanying Notes to Financial Statements

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM					ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited										FY END: 6/30/2019		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			
1R Contributions, Gifts, Legacies, Bequests	256,370	143,711		112,659	1E Total Direct Prog.Staff FTE/Exp 101-138	292.15	16,102,966	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX			292.15	16,102,966			
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXXX	XXXXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	164,764	1.00	164,764									
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.	1.00	134,447	1.00	134,447									
4R Total Contributions and In-Kind	256,370	143,711		112,659	4E Accting/Clerical/Support FTE/Expense	5.79	513,918	5.79	513,918									
5R Mass Gov. Grant		XXXXXXXXXXXX	XXXXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp	0.26	11,588	0.26	11,588									
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	8.05	824,717	8.05	824,717									
7R Total Grants					7E Commercial Products & Svs/Mktng FTE/Exp							XXXX	XXXXXXXXXX					
8R Dept. of Mental Health (DMH)		XXXXXXXXXXXX	XXXXXXXXXXXX		8E Total FTE/Salary/Wages	300.20	16,927,683	8.05	824,717					292.15	16,102,966			
9R Dept. of Developmental Services(DDS/DMR)		XXXXXXXXXXXX	XXXXXXXXXXXX		9E Payroll Taxes 150		250,401		10,842						239,559			
10R Dept. of Public Health (DPH)		XXXXXXXXXXXX	XXXXXXXXXXXX		10E Fringe Benefits 151		2,878,096		124,618						2,753,478			
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.		20,056,180		960,177						19,096,003			
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		1,326,950		14,713						1,312,237			
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		678,054		47,024						631,030			
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390		617,749		19,393						598,356			
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXXX	XXXXXXXXXXXX		16E Facility General Liability Insurance 390		156,862		131,586						25,276			
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		17E Total Occupancy		2,779,615		212,716						2,566,899			
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXXX	XXXXXXXXXXXX		18E Direct Care Consultant 201		361,408		2,050						359,358			
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX		19E Temporary Help 202		4,412								4,412			
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203		7,471		XXXXXXXXXX			XXXXXXXXXX			7,471			
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXXX	XXXXXXXXXXXX		21E Subcontracted Direct Care 206				XXXXXXXXXX			XXXXXXXXXX						
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX		22E Staff Training 204		56,469		3,794						52,675			
23R Dept. of Elementary & Secondary Educ. (DOE)	726,465	XXXXXXXXXXXX	XXXXXXXXXXXX	726,465	23E Staff Mileage / Travel 205		92,752		6,100						86,652			
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX		24E Meals 207													
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX		25E Client Transportation 208				XXXXXXXXXX			XXXXXXXXXX						
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				XXXXXXXXXX			XXXXXXXXXX						
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211				XXXXXXXXXX			XXXXXXXXXX						
30R Mass State Agency Non - POS		XXXXXXXXXXXX	XXXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX			XXXXXXXXXX						
31R Mass. Local Govt/Quasi-Govt. Entities	23,285,365	XXXXXXXXXXXX	XXXXXXXXXXXX	23,285,365	31E Direct Client Wages 214	193.026			XXXXXXXXXX			XXXXXXXXXX			193,026			
32R Non-Mass. State/Local Government	298,275	XXXXXXXXXXXX	XXXXXXXXXXXX	298,275	32E Other Commercial Prod. & Svs. 214													
33R Direct Federal Grants/Contracts		XXXXXXXXXXXX	XXXXXXXXXXXX		33E Program Supplies & Materials 215		354,702		XXXXXXXXXX			XXXXXXXXXX			354,702			
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX		34E Non Charitable Expenses													
35R Medicaid - MBHP Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		35E Other Expense		228,213								228,213			
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX		36E Total Other Program Expense		1,298,453		11,944						1,286,509			
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410										XXXXXXXXXX			
38R Client Resources		XXXXXXXXXXXX	XXXXXXXXXXXX		38E Fundraising Fees 410				XXXXXXXXXX						XXXXXXXXXX			
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		39E Legal Fees 410		19,024		19,024						XXXXXXXXXX			
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		40E Audit Fees 410		17,200		17,200						XXXXXXXXXX			
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXXXX	XXXXXXXXXXXX		41E Management Consultant 410										XXXXXXXXXX			
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		192,755		101,809						90,946			
43R Total Assistance and Fees	24,310,105	XXXXXXXXXXXX	XXXXXXXXXXXX	24,310,105	43E Leased Office/Program Office Equip.410,390		121,605		15,991						105,614			
44R Federated Fundraising					44E Office Equipment Depreciation 410										XXXXXXXXXX			
45R Commercial Activities					45E Admin. Vehicle Expenses 410										XXXXXXXXXX			
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410										XXXXXXXXXX			
47R Investment Revenue	33,762	33,762			47E Directors & Officers Insurance 410										XXXXXXXXXX			
48R Other Revenue	4,753,591	401,459		4,352,132	48E Program Support 216				XXXXXXXXXX									
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		350,584		154,024						196,560			
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(1,338,861)						1,338,861			
					53E Total Reimbursable & Fundraising Expense		24,484,832								24,484,832			
53R TOTAL REVENUE	29,353,828	578,932		28,774,896	54E Direct State/Federal Non-Reimbursable Expense		4,506,085		194,798			XXXXXXXXXX			4,311,287			
54R TOTAL EXPENSE = 56E	28,990,917	194,798		28,796,119	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXXXX											
55R OPERATING RESULTS	362,911	384,134		(21,223)	56E TOTAL EXPENSE = 56R		28,990,917		194,798						28,796,119			
					NON-REIMBURSABLE EXPENSE DETAIL										Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
COMPENSATION DISCLOSURE 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.		4,506,085		194,798			XXXXXXXXXX			4,311,287			
					2N Direct Occupancy							XXXXXXXXXX						
					3N Direct Other Program/Operating							XXXXXXXXXX						
					4N Direct Subcontract Expense							XXXXXXXXXX						
					5N Direct Administrative Expense							XXXXXXXXXX						
					6N Direct Other Expense							XXXXXXXXXX						
					7N Direct Depreciation							XXXXXXXXXX						
					8N Total Direct Non-Reimbursable (must tie to 54E)		4,506,085		194,798			XXXXXXXXXX			4,311,287			
					9N Total Direct and Allocated Non-Reimbursable (54E+55E)		4,506,085		194,798			XXXXXXXXXX			4,311,287			
					10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		5,043,723		578,932			XXXXXXXXXX			4,464,791			
					11N Capital Budget Revenue Adjustments							XXXXXXXXXX						
					12N Excess of Non-Reimb./Fundraising Expense over Offsets		(537,638)		(384,134)			XXXXXXXXXX			(153,504)			
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)					Description of Admin (M&G) Direct Non-Reimbursable Exp. MA Teachers & State Employees' Retirement Systems on-behalf payments													

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 042576982

UFR Program Number: 100

Program Name: KEVIN O'GRADY SCHOOL

Description:

KEVIN O'GRADY SCHOOL

Catalog of Federal Domestic Assistance #: 10.555

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): 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.	39,413	1S Program Director (UFR Title 102)	1.00	86,296	1E Total Direct Program Staff = 39S	152.48	7,949,816	7,647,327	4.0 %
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)	2.00	173,436	3E Chief Financial Officer				
4R Total Contribution and In-Kind	39,413	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)	14.00	763,318	8E Total FTE/Salary/Wages	152.48	7,949,816		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		116,570		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		1,339,849		
11R Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)	11.06	811,987	11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)	8.67	531,475	12E Total Employee Compensation & Rel. Exp.		9,406,235	9,039,580	4.1 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)	11.00	641,323	13E Facility and Prog. Equip.Expenses 301,390		131,014		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		379,213		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Fum.390		231,662		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	23.50	2,427,344	16E Facility General Liability Insurance 390		75		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		741,964	921,175	-19.5 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		190,104		
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		20,943		
23R Dept. of Elementary & Secondary Educ. (DOE)	37,685	23S Social Worker - L.I.C.S.W. (UFR Title 124)	2.00	150,435	23E Staff Mileage / Travel 205		28,827		
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)	1.60	119,301	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	10,692,164	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	298,275	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		97,392		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	71.75	1,967,863	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	1.93	85,415	35E Other Expense		94,834		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	2.97	135,899	36E Total Other Program Expense		432,100	339,465	27.3 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)	1.00	55,724	42E Other Professional Fees & Other Admin. Exp. 410		25,902		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		62,735		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	152.48	7,949,816	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	11,028,124	1SS Enter defined unit of service: STUDENT DAYS			51E Total Direct Administrative Expense		88,637	77,433	14.5 %
44R Federated Fundraising		2SS Enter total unit capacity: 32,395			52E Admin (M&G) Reporting Center Allocation		617,336	564,450	9.4 %
45R Commercial Activities					53E Total Reimbursable Expense		11,286,272	10,942,103	3.1 %
46R Non-Charitable Revenue		3SS OSD's Program Publicly sponsored clients:			54E Direct State/Federal Non-Reimbursable Expense		2,089,582		
47R Investment Revenue		4SS Performance Report (D-1 Privately sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	2,089,582	5SS Internet filing system) Free Care clients:			56E TOTAL EXPENSE		13,375,854	10,942,103	22.2 %
49R Allocated Admin (M&G) Revenue		6SS suspended for FY '08 Total:	116	24,102	57E TOTAL REVENUE = 53R		13,157,119	11,082,126	18.7 %
50R Released Net Assets-Program		7SS filings.			58E OPERATING RESULTS		(218,735)	140,023	
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	13,157,119								

SERVICE STATISTICS

Undup # service units
Clients delivered

116 24,102

116 24,102

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C	DOE 8A70532112A	DE
2C	DOE 8C70532112A	DE
3C	DOE 8T70532112A	DE
4C	DOE 8Z70531909A	DE
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.	2,089,582
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)	2,089,582
9N Total Direct and Allocated Non-Reimb. (54E+55E)	2,089,582
10N Eligible Non-Reimbursable Exp. Revenue Offsets	2,128,995
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(39,413)

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.)

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: 6/30/2019

FEIN: 042576982

UFR Program Number: 200

Program Name: NORTHSHORE ACADEMY - UPPER SCHOOL

Description: NORTHSHORE ACADEMY - UPPER SCHOOL

Catalog of Federal Domestic Assistance #: 10.555

B

*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	STAFFING # hours/yr = 1.00 FTE:	1920	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	9.084		1.00	112,040	1E Total Direct Program Staff = 39S	57.61	3,126,499	3,035,235	3.0 %
2R Gov. In-Kind/Capital Budget					2E Chief Executive Officer				
3R Private IN-Kind			1.00	81,680	3E Chief Financial Officer				
4R Total Contribution and In-Kind	9.084				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 Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)			1.00	65,219	8E Total FTE/Salary/Wages	57.61	3,126,499		
9R Dept.of Developmental Services(DDS/DMR)					9E Payroll Taxes 150		46,895		
10R Dept. of Public Health (DPH)					10E Fringe Benefits 151		539,007		
11R Dept.of Children and Families (DCF/DSS)			1.00	16,213	11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)			1.00	83,484	12E Total Employee Compensation & Rel. Exp.		3,712,401	3,587,997	3.5 %
13R Dept. of Youth Services (DYS)					13E Facility and Prog. Equip.Expenses 301,390		811,453		
14R Health Care Fin & Policy (HCF)-Contract					14E Facility & Prog. Equip. Depreciation 301		15,827		
15R Health Care Fin & Policy (HCF)-UCP					15E Facility Operation/Maint./Furn.390		155,064		
16R MA. Comm. For the Blind (MCB)			17.60	1,278,373	16E Facility General Liability Insurance 390		24,281		
17R MA. Comm. for Deaf & H H (MCD)					17E Total Occupancy		1,006,625	1,097,016	-8.2 %
18R MA. Rehabilitation Commission (MRC)					18E Direct Care Consultant 201		17,949		
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		13,385		
23R Dept. of Elementary & Secondary Educ. (DOE)	13.556		9.00	643,430	23E Staff Mileage / Travel 205		10,150		
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(OCD)					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	5,573,807				31E Direct Client Wages 214		17,289		
32R Non-Mass. State/Local Government					32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts					33E Program Supplies & Materials 215		72,173		
34R Medicaid - Direct Payments			22.00	665,493	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract			2.00	80,427	35E Other Expense		52,057		
36R Medicare			2.00	99,887	36E Total Other Program Expense		183,003	118,503	54.4 %
37R Mass. Govt. Client Stipends			0.01	253	42E Other Professional Fees & Other Admin. Exp. 410		19,077		
38R Client Resources			XXXXXX		43E Leased Office/Program Office Equip.410,390		13,528		
39R Mass. spon.client SF/3rd Pty offsets			57.61	3,126,499	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	5,587,363				51E Total Direct Administrative Expense		32,605	46,965	-30.6 %
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		285,532	261,817	9.1 %
45R Commercial Activities					53E Total Reimbursable Expense		5,220,166	5,112,298	2.1 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		840,326		
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	840,326				56E TOTAL EXPENSE		6,060,492	5,112,298	18.5 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		6,436,773	5,581,284	15.3 %
50R Released Net Assets-Program					58E OPERATING RESULTS		376,281	468,986	
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	6,436,773								

SERVICE STATISTICS

1SS Enter defined unit of service:	STUDENT DAYS
2SS Enter total unit capacity:	30,600
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 DOE	8A70532112A	DE
2C DOE	8C70532112A	DE
3C DOE	8770532112A	DE
4C DOE	8Z70531909A	DE
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.	840,326
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)	840,326
9N Total Direct and Allocated Non-Reimb. (54E+55E)	840,326
10N Eligible Non-Reimbursable Exp. Revenue Offsets	849,410
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(9,084)

Description

MA Teachers & State Employees' Retirement Systems on-t
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(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: 6/30/2019

FEIN: 042576982

UFR Program Number: 300 Program Name: NORTHSHORE ACADEMY - LOWER SCHOOL

Description: NORTHSHORE ACADEMY - LOWER SCHOOL

Catalog of Federal Domestic Assistance #: 10.555

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; 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.	11,124	1S	Program Director (UFR Title 102)	1.00	98,859	1E	Total Direct Program Staff = 39S	26.53	1,446,791	1,497,275	-3.4 %
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	11,124	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-Gmrdskkeeping				
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)	1.00	61,146	8E	Total FTE/Salary/Wages	26.53	1,446,791		
9R	Dept.of Developmental Services(DDS/DMR)		9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		21,565		
10R	Dept. of Public Health (DPH)		10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		247,867		
11R	Dept.of Children and Families (DCF/DSS)		11S	Occupational Therapist (UFR Title 111)	2.00	103,000	11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		12S	Physical Therapist (UFR Title 112)			12E	Total Employee Compensation & Rel. Exp.		1,716,223	1,768,225	
13R	Dept. of Youth Services (DYS)		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	1.06	57,744	13E	Facility and Prog. Equip.Expenses 301,390		100,215	-2.9 %	
14R	Health Care Fin & Policy (HCF)-Contract		14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		100,521		
15R	Health Care Fin & Policy (HCF)-UCP		15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		61,464		
16R	MA. Comm. For the Blind (MCB)		16S	Teacher (UFR Title 116)	7.00	517,438	16E	Facility General Liability Insurance 390		884		
17R	MA. Comm. for Deaf & H H (MCD)		17S	Day Care Director (UFR Title 117)			17E	Total Occupancy		263,084	243,130	
18R	MA. Rehabilitation Commission (MRC)		18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201		19,079	8.2 %	
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		6,208		
23R	Dept. of Elementary & Secondary Educ. (DOE)	19,367	23S	Social Worker - L.I.C.S.W. (UFR Title 124)	2.00	168,007	23E	Staff Mileage / Travel 205		5,469		
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	1,971,865	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		23,267		
34R	Medicaid - Direct Payments		34S	Direct Care / Prog. Staff I (UFR Title 136)	10.50	368,903	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.67	56,273	35E	Other Expense		37,110		
36R	Medicare		36S	Maintenance, House/Groundskeeping, Cook 138	0.30	15,315	36E	Total Other Program Expense		91,133	61,069	
37R	Mass. Govt. Client Stipends		37S	Direct Care / Driver Staff (UFR Title 138)		106	42E	Other Professional Fees & Other Admin. Exp. 410		18,239	49.2 %	
38R	Client Resources		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390		11,567		
39R	Mass. spon.client SF/3rd Pty offsets		39S	Total Direct Program Staff = 1E	26.53	1,446,791	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	1,991,232					51E	Total Direct Administrative Expense		29,806	27,086	
44R	Federated Fundraising						52E	Admin (M&G) Reporting Center Allocation		121,526	116,607	
45R	Commercial Activities						53E	Total Reimbursable Expense		2,221,772	2,216,117	
46R	Non-Charitable Revenue		3SS	OSD's Program Publicly sponsored clients:	39	7,809	54E	Direct State/Federal Non-Reimbursable Expense		386,723	0.3 %	
47R	Investment Revenue		4SS	Performance Report (D-1 Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	386,723	5SS	Internet filing system) Free Care clients:			56E	TOTAL EXPENSE		2,608,495	2,216,117	
49R	Allocated Admin (M&G) Revenue		6SS	suspended for FY '08 Total:	39	7,809	57E	TOTAL REVENUE = 53R		2,389,079	1,989,595	
50R	Released Net Assets-Program		7SS	filing.			58E	OPERATING RESULTS		(219,416)	(226,522)	
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	2,389,079	MASSACHUSETTS CONTRACT INFORMATION			NON-REIMBURSABLE EXPENSE DETAIL			Description			
			Dept	Contract ID -11 Characters	MMARS Code	1N	Direct Employee Compensation & Related Exp.	386,723	MA Teachers & State Employees' Retirement Systems on-			

SERVICE STATISTICS

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

Undup # # service units
Clients delivered
39 7,809
39 7,809

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 DOE	8A70532112A	DE
2C DOE	8C70532112A	DE
3C DOE	8T70532112A	DE
4C DOE	8Z70531909A	DE
5C		

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	386,723
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)	386,723
9N Total Direct and Allocated Non-Reimb. (54E+55E)	386,723
10N Eligible Non-Reimbursable Exp. Revenue Offsets	397,847
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(11,124)

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: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 042576982

UFR Program Number: 400

Program Name: NORTHSHORE RECOVERY HIGH SCHOOL

Description: RECOVERY HIGH SCHOOL

Catalog of Federal Domestic Assistance #: 10.555

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		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.	3,772	1S Program Director (UFR Title 102)	1.00	105,999	1E Total Direct Program Staff = 39S	15.86	915,789	931,764	-1.7 %
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)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	3,772	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-Grmskeeping				
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., 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	15.86	915,789		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		12,257		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		140,881		
11R Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)	1.00	45,228	11E Accrual Adjustments				
12R Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		1,068,927	1,100,378	-2.9 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		28,318		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		82,256		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		49,701		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	5.20	331,727	16E Facility General Liability Insurance 390		9		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		160,284	196,880	-18.6 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		18,604		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		4,412		
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		7,471		
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. (DO	655,857	23S Social Worker - L.I.C.S.W. (UFR Title 124)	2.00	160,259	23E Staff Mileage / Travel 205				
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(OCD)		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	637,809	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		22,318		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	3.00	122,111	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00	36,018	35E Other Expense		14,610		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.66	29,907	36E Total Other Program Expense		67,415	55,122	22.3 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)	2.00	84,540	42E Other Professional Fees & Other Admin. Exp. 410		6,919		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		5,791		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	15.86	915,789	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	1,293,666				51E Total Direct Administrative Expense		12,710	29,998	-57.6 %
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		75,330	75,109	0.3 %
45R Commercial Activities					53E Total Reimbursable Expense		1,384,666	1,457,487	-5.0 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		236,895		
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	236,895				56E TOTAL EXPENSE		1,621,561	1,457,487	11.3 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		1,534,333	1,329,255	15.4 %
50R Released Net Assets-Program					58E OPERATING RESULTS		(87,228)	(128,232)	
51R Released Net Assets-Equipment									
52R Released Net Assets-Time									
53R Total Revenue = 57E	1,534,333								

SERVICE STATISTICS

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

Undup # # service units
Clients delivered
36 7,013
36 7,013

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 DOE	M3202020116	DE
2C DOE	8A70532112A	DE
3C DOE	8C70532112A	DE
4C DOE	8T70532112A	DE
5C DOE	8Z70531909A	DE

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Description	
1N Direct Employee Compensation & Related Exp.	236,895
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)	236,895
9N Total Direct and Allocated Non-Reimb. (54E+55E)	236,895
10N Eligible Non-Reimbursable Exp. Revenue Offsets	240,667
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(3,772)

* (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:

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 042576982

UFR Program Number: 500 Program Name: TRANSITIONS Description: TRANSITIONS Catalog of Federal Domestic Assistance #: B
*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
(Number/Street) (City) (State) (Zipcode)
<http://www.cfda.gov/default.htm>

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.	15,577	1S Program Director (UFR Title 102)	1.00	104,351	1E Total Direct Program Staff = 39S	9.74	783,938	764,687	2.5 %
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	15,577	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.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	9.74	783,938		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		12,534		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		144,064		
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.		940,536	913,924	2.9 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)	1.00	83,571	13E Facility and Prog. Equip.Expenses 301,390		101,402		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		14,793		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		11,162		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	3.00	271,184	16E Facility General Liability Insurance 390		8		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		127,365	87,208	46.0 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		72,992		
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		1,024		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	1.00	69,708	23E Staff Mileage / Travel 205		30,458		
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	1,416,137	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		61,461		
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		24,711		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	2.74	207,425	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00	42,523	35E Other Expense		8,988		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		5,176	36E Total Other Program Expense		199,634	134,885	48.0 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		3,195		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		3,194		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	9.74	783,938	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	1,416,137				51E Total Direct Administrative Expense		6,389	38,024	-83.2 %
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		73,713	69,607	5.9 %
45R Commercial Activities					53E Total Reimbursable Expense		1,347,637	1,243,648	8.4 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		224,662		
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	224,662				56E TOTAL EXPENSE		1,572,299	1,243,648	26.4 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		1,656,376	1,414,748	17.1 %
50R Released Net Assets-Program					58E OPERATING RESULTS		84,077	171,100	
51R Released Net Assets-Equipment									
52R Released Net Assets-Time									
53R Total Revenue = 57E	1,656,376								

SERVICE STATISTICS

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

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

Description	
1N Direct Employee Compensation & Related Exp.	224,662
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)	224,662
9N Total Direct and Allocated Non-Reimb. (54E+55E)	224,662
10N Eligible Non-Reimbursable Exp. Revenue Offsets	240,239
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(15,577)

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: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

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 = 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.	3,861	1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	4.11	447,615	488,742	-8.4 %
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	3,861	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-Grmskeeping				
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.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	4.11	447,615		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		6,672		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		76,688		
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.		530,975	568,409	-6.6 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		420		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		606		
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	438,938	16E Facility General Liability Insurance 390		4		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		1,030	18,266	-94.4 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		131		
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		519		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	0.10	8,482	23E Staff Mileage / Travel 205		2,756		
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	301,020	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		1,118		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		49	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		2,859		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.01	146	36E Total Other Program Expense		7,383	1,638	350.7 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		2,337		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		228		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	4.11	447,615	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	301,020				51E Total Direct Administrative Expense		2,565	939	173.2 %
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		31,359	11,788	166.0 %
45R Commercial Activities					53E Total Reimbursable Expense		573,312	601,040	-4.6 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		119,646		
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	119,646				56E TOTAL EXPENSE		692,958	601,040	15.3 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		424,527	212,270	100.0 %
50R Released Net Assets-Program					58E OPERATING RESULTS		(268,431)	\$ (388,770)	
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	424,527								

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

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.	119,646
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)	119,646
9N Total Direct and Allocated Non-Reimb. (54E+55E)	119,646
10N Eligible Non-Reimbursable Exp. Revenue Offsets	123,507
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(3,861)

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: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 042576982

UFR Program Number: 728

Program Name: GRANTS AND OTHER SERVICES

Description:

GRANTS AND OTHER SERVICES

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): 52.00

operating hours/week (e.g., 40): 40.00

*** 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.	22,848	1S Program Director (UFR Title 102)	1.00	31,293	1E Total Direct Program Staff = 39S	1.00	31,308		%
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	22,848	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-Gmrdskkeeping				
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/Mktng				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	1.00	31,308		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		476		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		5,478		
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.		37,262		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		29		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		42		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Fum.390				
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		71		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		38,759		
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		7,096		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		951		
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		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		2,290		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		4	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		265		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		11	36E Total Other Program Expense		49,361		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		764		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		221		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	1.00	31,308	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		985		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		5,073		%
45R Commercial Activities					53E Total Reimbursable Expense		92,752		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		8,368		%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue	49,213				56E TOTAL EXPENSE		101,120		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		72,061		%
50R Released Net Assets-Program					58E OPERATING RESULTS		(29,059)		%

CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

Description

1N Direct Employee Compensation & Related Exp.	8,368	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)	8,368	
9N Total Direct and Allocated Non-Reimb. (54E+55E)	8,368	(Any Excess of Non-Reimbursable Expense over Eligible
10N Eligible Non-Reimbursable Exp. Revenue Offsets	72,061	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	(63,693)	recognized as a liability on the Financial Statements.)

(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.)

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			

PREPARER COMMENTS:

ORGANIZATION: NORTSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

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

01963

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.	6,980	1S Program Director (UFR Title 102)	1.00	100,903	1E Total Direct Program Staff = 39S	24.82	1,401,210	1,574,999	-11.0 %
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	6,980	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-Grmskeeping				
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	81,680	8E Total FTE/Salary/Wages	24.82	1,401,210		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		22,590		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		259,644		
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.		1,683,444	1,860,014	-9.5 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)	0.50	14,436	13E Facility and Prog. Equip.Expenses 301,390		139,386		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		37,772		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		89,303		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	12.00	722,881	16E Facility General Liability Insurance 390		15		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		266,476	253,033	5.3 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		1,740		
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		3,500		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	3.00	238,706	23E Staff Mileage / Travel 205		8,041		
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	2,692,563	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		114,276		
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		111,433		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	6.00	176,430	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00	50,825	35E Other Expense		17,490		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.31	15,135	36E Total Other Program Expense		256,480	124,776	105.6 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)	0.01	214	42E Other Professional Fees & Other Admin. Exp. 410		14,513		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		8,350		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	24.82	1,401,210	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	2,692,563				51E Total Direct Administrative Expense		22,863	30,595	-25.3 %
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		128,992	120,824	6.8 %
45R Commercial Activities					53E Total Reimbursable Expense		2,358,255	2,389,242	-1.3 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		405,085		
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	405,085				56E TOTAL EXPENSE		2,763,340	2,389,242	15.7 %
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		3,104,628	2,713,122	14.4 %
50R Released Net Assets-Program					58E OPERATING RESULTS		341,288	323,880	
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	3,104,628								

SERVICE STATISTICS

1SS Enter defined unit of service: STUDENT DAYS
2SS Enter total unit capacity: 12,240

Undup # # service units
Clients delivered
47 9,655
47 9,655

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.	405,085
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)	405,085
9N Total Direct and Allocated Non-Reimb. (54E+55E)	405,085
10N Eligible Non-Reimbursable Exp. Revenue Offsets	412,065
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(6,980)

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:

NORTSHORE EDUCATION CONSORTIUM
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-2576982
FOR THE YEAR ENDED JUNE 30, 2019

SCHEDULE A - LINE 48R

	<u>Admin</u>
Member fees	202,000
Massachusetts State Employees' Retirement System on-behalf payments*	194,798
Miscellaneous fees and rebates	4,661
	<u>401,459</u>

SCHEDULE B - ALL PROGRAMS, LINE 48R

	100	200	300	400	500	700	728	800	
		NSA -	NSA -	RECOVERY		CONTRACTED	GRANTS &	TOPSFIELD	
	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	OTHER SERVICES	VOCATIONAL ACADEMY	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.*	2,089,582	840,326	386,723	236,895	224,662	119,646	8,368	405,085	4,311,287
Conference fees	-	-	-	-	-	-	40,845	-	40,845
	<u>2,089,582</u>	<u>840,326</u>	<u>386,723</u>	<u>236,895</u>	<u>224,662</u>	<u>119,646</u>	<u>49,213</u>	<u>405,085</u>	<u>4,352,132</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 &	TOPSFIELD	
	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	OTHER SERVICES	VOCATIONAL ACADEMY	Total
Other Expenditures									
Lunch Program Expense	60,084	43,257	27,154	10,764	87	-	-	576	141,922
Conference expense	4,889	715	50	40	1,782	100	229	-	7,805
Hardware/Software	29,861	8,045	9,906	2,816	7,119	2,759	36	16,914	77,456
Grants Expense	-	40	-	990	-	-	-	-	1,030
Total	94,834	52,057	37,110	14,610	8,988	2,859	265	17,490	228,213

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

		100	200	300	400	500	700	728	800	
			NSA -	NSA -	RECOVERY		CONTRACTED	GRANTS &	TOPSFIELD	
	Admin.	KOG SCHOOL	UPPER	LOWER	HIGH SCHOOL	TRANSITIONS	SERVICES	OTHER SERVICES	VOCATIONAL ACADEMY	Total
Other Expenditures										
Dues & fees	11,742	260	540	-	118	275	-	-	185	13,120
Office Expense	23,776	5,400	9,952	2,362	1,919	1,261	-	510	2,999	48,179
Advertising	1,172	768	164	293	137	57	1,150	2	79	3,822
Moving expense	276	3,315	-	-	801	117	23	-	-	4,532
Hardware/Software	30,607	-	-	-	-	-	-	-	-	30,607
Bank fees	26,384	-	-	-	-	-	-	-	-	26,384
Telephone & Communications	7,852	16,159	8,421	15,584	3,944	1,485	1,164	252	11,250	66,111
Total	101,809	25,902	19,077	18,239	6,919	3,195	2,337	764	14,513	192,755

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

Providers must complete all parts of this form in order 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	FY19
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Part I	Contractor Information (Required)
--------	-----------------------------------

Business Name	Contact Name	Contact Email	Contact Phone	Fiscal Year Total POS State Expenditures (e.g. 2019)
Northshore Education Consort	Glenn Bergevin	gbergevin@nsedu.org	978-232-9755	\$ 655,610.00

Part II	SDP Partner Information (Required) (Insert additional lines as needed)
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Providers that are currently SDO Certified may not list themselves as a Partner in this section.

Planned and Current SDP Partner Company Name(s) (as it appears in a database of eligible partners)*	Certification Type (Choose One)**	Description of Business Arrangement	Expended Amount in the UFR Reporting Year/Prior Fiscal Year (e.g. 2019)	Committed Amount in Current Fiscal Year (e.g. 2020)
None			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
		TOTAL	\$ -	\$ -
		PERCENT (%) OF POS SPEND	0%	

***Eligible SDP Partners can be found by searching:**

Supplier Diversity Office Directory of Certified Businesses

U.S. Dept of Veterans Affairs Vendor Information Pages

How to Submit this Form:

- Complete the form electronically. No signature is required.
- "Save as" an Excel 97-2003 Workbook (*.xls)
- **Important: Do not use the current Excel Workbook (*.xlsx) format.**
- Submit with your UFR filing. Enter "SDP Form" under Document Category.

Form updated 07/02/2019

****All SDP Partners must possess one or more of the following certification types:**

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

M/W/NPO - Minority and Women Non-Profit Organization

DOBE - Disability-Owned Business Enterprise

LGBTBE - Lesbian, Gay, Bisexual or Transgender Business Enterprise

FORM INSTRUCTIONS

Overall

Providers that hold POS contracts with Commonwealth departments are required to file a "Supplier Diversity Program (SDP) Form for Purchase of Service (POS)" each upload it with their Uniform Financial Report (UFR). This requirement includes Providers who have already been certified by the Supplier Diversity Office (SDO) as a M and/or Women Business/Organization. Providers that are exempt from UFR filing requirements must submit the SDP form when they upload their exemption request responding to POS bids posted on COMMBUYS will be directed to submit the most recent completed copy of this form with their proposals/quotes.

Part I - Contractor Information

Bidder/Contractor Information: Business name, contact name, phone number and email.

Fiscal Year Total POS State Expenditures can be found on the "POS Expenditure and Federal Funds Listing" posted by OSD on the provider's UFR eFiling site.

Part II - Contractor's SDP Partner Information

All SDP Partner(s) listed on the form must be certified in one or more of the certification categories listed on Page 1 of this form. Links to searchable databases of e partners are also available on Page 1 of the form.

Providers certified by the Supplier Diversity Office may not list their own organization as an SDP partner.

Certification Type: Select the partner's certification type from the menu. For partners with multiple certification types, please select the one that is highest on the dr

Description of Business Relationship: Describe the business relationship/arrangement with the SDO Certified Partner (e.g. "providing transportation services").

Expended Amount in the UFR Reporting Year/Prior Fiscal Year: Enter the amount (as an exact dollar figure) that your organization expended with SDP partner(s) duri fiscal year (UFR reporting year). If you are filing a UFR for Fiscal Year 2019, enter the amount spent with SDP partner(s) during Fiscal Year 2019.

NEC Vehicles
FY19

Vehicle #	Make	Model	Year	Date Purchased	Use	Current Mileage	Purchase Price
Sedan # 2	Ford	Focuc	2016	FY2016	Meeting and Community Trips	40,674	\$ 34,301.00
Van # 6	Ford	E150	2008	FY2008	Meeting and Community Trips	110,297	\$ 21,333.00
Van # 9	Ford	E150	2008	FY2008	Meeting and Community Trips	106,469	\$ 23,265.00

AUDIT SERVICES CHECKLIST & CERTIFICATION

(To Be Completed by Contractor)

	YES	NO
I. <u>Federal Funds:</u>		
a. Is this provider subject to OMB Circular A-110?	<u> X </u>	<u> </u>
b. If yes, were audit services acquired through solicitation of bids or competitively procured, as required under A-110?	<u> X </u>	<u> </u>
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>	<u> </u>
II. <u>Training Requirements:</u>		
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>	<u> </u>
1. 80 hours of training in last two years?	<u> X </u>	<u> </u>
2. 24 hours of the 80 hours were in government auditing, non-profit accounting or other related activity?	<u> X </u>	<u> </u>
b. Being in the process of completing training requirements:		
1. 20 hours completed in last year?	<u> </u>	<u> </u>
2. Intent to complete 80 hours within two years?	<u> </u>	<u> </u>
III. <u>Experience/Qualifications:</u>		
a. The person responsible for directing your audit has provided a letter representing the completion of the following number of government audits:		
<u> </u> 0-1 <u> </u> 2-5 <u> </u> 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 <u> </u> current sanctions <u> </u> 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 <u> </u> current disqualification <u> </u> disqualification older than 3 years		
d. The external quality control review of the audit firm indicates:		
<u> X </u> no problems <u> </u> qualification <u> </u> adverse report		
IV. <u>Price:</u>		
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 October 30, 2019 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, 2019.

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, 2019.

Lisa Dana
Title: Board Chair

10/30/19
Date: