

**Northshore Education Consortium**

Uniform Financial Report

June 30, 2023

**UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT**

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 042576982

For the Year Ended : 6/30/2023 Filed Electronically? (Y/N): Y

Other corporate names & FEINs if applicable:  
(Use for consolidated financial statements.)

Filing Organization: NORTHSHORE EDUCATION CONSORTIUM  
(legal name) (Doing Business As name, if applicable)

A.G. Public Charities Acct.# Business Address: 112 SOHIER ROAD BEVERLY MA 01915  
(Street) (City) (State) (Zip)

CEO or CFO : GLENN BERGEVIN CFO 978-232-9755 E-mail address: GBERGEVIN@NSEDU.ORG  
(First Name) (Last Name) (Title) (Phone : Area Code / Number)

CPA : FRITZ DEGUGLIELMO LLC CPA Firm's Current Mass. License #: 3 CPA's E-mail Address: DANIELS@FD-CPA.COM

Management Company Name:

A-133 Audit Submitted? (Y/N): N  
Have basic F/S been audited? (Y/N): Y  
UFR Exemption/Exception Code# 4  
Special Education (SPED) Contractor (Y/N): Y  
Principal Purch. Agency: DOE  
Program Performance Report (Internet system) is not required:  
Primary Contractor(s):

Organization Type Code : EC For-Profit Organization : NO Date of Org./Incorp.: 9/1/1974  
(M/D/YYYY) (M/D/YYYY) (M/D/YYYY)

501(c)(3) Federal Tax Exempt (Y/N): N If Yes, Date of Exemption: Cost Allocation Method Code : MD

Program Number	Program Name	Subcontractor Name	Program Address			MMARS Prog.Code
			Street	City	State Zip Code	
400	RECOVERY HIGH SCHOOL		112 SOHIER ROAD	BEVERLY	MA 01915	RECOVERY HIGH SCHOOL
100-800	EDUCATIONAL PROGRAMS		112 SOHIER ROAD	BEVERLY	MA 01915	EDUCATIONAL PROGRAMS

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)

06/30/2023

WITH COMPARATIVE TOTALS AS OF

6/30/2022

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	4,861,387			4,861,387	5,259,831
2	Accounts Receivable, Program Services	1,405,883			1,405,883	1,292,516
3	Allowance for Doubtful Accounts	(6,867)			(6,867)	(37,178)
4	Net Accounts Receivable, Program Services	1,399,016			1,399,016	1,255,338
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	418,450			418,450	280,723
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					
11	<b>TOTAL CURRENT ASSETS</b>	<b>6,678,853</b>			<b>6,678,853</b>	<b>6,795,892</b>
12	Land, Buildings, and Equipment		19,332,384		19,332,384	18,843,041
13	Accumulated Depreciation		(10,842,000)		(10,842,000)	(10,186,373)
14	Net Land, Buildings and Equipment		8,490,384		8,490,384	8,656,668
15	Long-Term Investments					
16	Other Assets	4,639,739	7,787,106		12,426,845	13,402,536
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>11,318,592</b>	<b>16,277,490</b>		<b>27,596,082</b>	<b>28,855,096</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	244,840			244,840	33,416
20	Subcontract Payable					
21	Accrued Expenses	1,826,842			1,826,842	1,920,592
22	Current Notes Payable					
23	Current Portion Long-Term Debt		451,597		451,597	435,664
24	Deferred Revenue					
25	Other Current Liabilities					
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>2,071,682</b>	<b>451,597</b>		<b>2,523,279</b>	<b>2,389,672</b>
27	Long-Term Notes & Mortgage Payable		4,726,437		4,726,437	5,174,159
28	Other Liabilities	28,444,398	8,213,004		36,657,402	37,175,409
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>30,516,080</b>	<b>13,391,038</b>		<b>43,907,118</b>	<b>44,739,240</b>
<b>NET ASSETS</b>						
31	Without Donor Restrictions	(19,499,102)	2,886,452		(16,612,650)	(16,155,075)
32	With Donor Restrictions	301,614			301,614	270,931
33						
34	<b>TOTAL NET ASSETS</b>	<b>(19,197,488)</b>	<b>2,886,452</b>		<b>(16,311,036)</b>	<b>(15,884,144)</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>11,318,592</b>	<b>16,277,490</b>		<b>27,596,082</b>	<b>28,855,096</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTSHORE EDUCATION CONSOR

FEIN: 042576982

**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED**

**06/30/2023** WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

**06/30/2022**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>		<b>TOTAL THIS YEAR</b>	<b>TOTAL LAST YEAR</b>
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	398,890			398,890	330,159
2 In-Kind Contributions					
3 Grants	6,100			6,100	
4 Program Service Fees	27,317,445			27,317,445	25,896,418
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	41,111	4,779		45,890	3,706
7 Revenue from Commercial Products & Services					
8 Other	4,148,192			4,148,192	3,685,062
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	28,146	(28,146)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>31,939,884</b>	<b>(23,367)</b>		<b>31,916,517</b>	<b>29,915,345</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	1,727,470			1,727,470	1,607,645
15 Fundraising					
16 Total Program Services	30,158,255			30,158,255	28,281,858
17 <b>TOTAL EXPENSES</b>	<b>31,885,725</b>			<b>31,885,725</b>	<b>29,889,503</b>
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>31,885,725</b>			<b>31,885,725</b>	<b>29,889,503</b>
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)	(511,734)	54,050		(457,684)	(1,494,016)
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>(457,575)</b>	<b>30,683</b>		<b>(426,892)</b>	<b>(1,468,174)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>(16,155,075)</b>	<b>270,931</b>		<b>(15,884,144)</b>	<b>(14,415,970)</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>(16,612,650)</b>	<b>301,614</b>		<b>(16,311,036)</b>	<b>(15,884,144)</b>

See Accompanying Notes to Financial Statements

## STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2023

## INDIRECT METHOD

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	(426,892)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	655,626
3 Losses	457,684
4 Increase/Decrease in Net Accounts Receivable	(143,677)
5 Increase/Decrease in Prepaid Expenses	(137,727)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	211,424
8 Increase/Decrease in Accrued Expenses	(93,750)
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	
14 Net Cash Provided by/(used in) Operating Activities	522,688
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(489,343)
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	
21 Net Cash Provided by/(used in) Investing Activities	(489,343)
<b>Cash from Financing Activities:</b>	
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	(431,789)
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	(431,789)

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSC

FEIN: 042576982

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2023

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(398,444)
32	Cash and Cash Equivalents at Beginning of Year	5,259,831
33	Cash and Cash Equivalents at End of Year	<u>4,861,387</u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	229,725
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: 06/30/2023

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	27,168,267	1,134,052		26,034,215
2. Occupancy	2,267,534	238,938		2,028,596
3. Other Program / Operating Expense	1,038,780	10,881		1,027,899
4. Subcontract Expense				
5. Direct Administrative Expense	428,345	185,795		242,550
6. Other Expenses	327,173	151,778		175,395
7. Depreciation of Buildings and Equipment	655,626	6,026		649,600
<b>8. TOTAL EXPENSES</b>	<b>31,885,725</b>	<b>1,727,470</b>		<b>30,158,255</b>

See Accompanying Notes to Financial Statements

\*

ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/23

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>400</u>	<u>100-800</u>			
1. Employee Compensation & Related Expenses	<u>1,091,874</u>	<u>24,942,341</u>			
2. Occupancy	<u>50,374</u>	<u>1,978,222</u>			
3. Other Program / Operating Expense	<u>87,055</u>	<u>940,844</u>			
4. Subcontract Expense					
5. Direct Administrative Expense	<u>14,922</u>	<u>227,628</u>			
6. Other Expenses	<u>12,231</u>	<u>163,164</u>			
7. Depreciation of Buildings and Equipment	<u>51,335</u>	<u>598,265</u>			
<b>8. TOTAL EXPENSES</b>	<b><u>1,307,791</u></b>	<b><u>28,850,464</u></b>			

See Accompanying Notes to Financial Statements



ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2023

FEIN: 042576982

Table with columns: REVENUE, Total Organization, Admin.(M&G), Fund Raising, Total All Prog. Rows include 1R Contributions, 2R Gov. In-Kind, 3R Private IN-Kind, 4R Total Contributions and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OC), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. Publicly sponsored client offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R TOTAL REVENUE, 54R TOTAL EXPENSE = 56E, 55R OPERATING RESULTS

Table with columns: EXPENSE, Total Organization, Admin (M&G), Fund Raising, Total All Programs. Rows include 1E Total Direct Prog.Staff FTE/Exp 101-138, 2E Chief Executive Officer - FTE/Exp., 3E Chief Financial Officer - FTE/Exp., 4E Accting/Clerical/Support FTE/Expense, 5E Admin Maint/House-Grndskeeping FTE/Exp, 6E Total Admin Employee FTE/Expense 410, 7E Commercial Products & Svcs/Mkting FTE/Exp, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301, 390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 37E Management Fees 410, 38E Fundraising Fees 410, 39E Legal Fees 410, 40E Audit Fees 410, 41E Management Consultant 410, 42E Other Professional Fees & Other Admin. Expenses 410, 43E Leased Office/Program Office Equip 410,390, 44E Office Equipment Depreciation 410, 45E Admin. Vehicle Expenses 410, 46E Admin. Vehicle Depreciation 410, 47E Directors & Officers Insurance 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable & Fundraising Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE = 56R

Table with columns: Total Organization, Admin (M&G), Fund Raising, Total All Programs. Sub-columns: FTE, Expense. Rows include 321.57, 19,030,248, 1.00, 180,405, 1.00, 180,405, 1.00, 148,405, 8.40, 571,335, 1.00, 74,232, 11.40, 974,377, 332.97, 20,004,625, 255,759, 3,015,610, 147,217, 23,275,994, 1,134,052, 1,351,304, 3,949, 655,626, 6,026, 694,438, 39,070, 221,792, 195,919, 2,923,160, 244,964, 101,731, 3,592, 64,922, 6,606, 177,780, 683, 330,070, 364,277, 327,173, 1,365,953, 162,659, 24,649, 20,000, 187,088, 56,037, 196,608, 85,109, 428,345, 185,795, 27,993,452, 3,892,273, 31,885,725, (1,727,470), 27,993,452, 3,892,273, 31,885,725

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.

Table with columns: Name & Title, Reporting Entity Compensation (Salary, Other), Compensation from Other Entities (Salary, Other), MA. Surplus Revenue Retention (Starting Balance, Expended Amount, Accrual Amount, Liability Amt.). Row 1C: Fran Rosenberg, Executive Director, Salary 180,405.

Table with columns: NON-REIMBURSABLE EXPENSE DETAIL, Total Organization, Admin (M&G), Fund Raising, Total All Programs. Rows include 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (must tie to 54E), 9N Total Direct and Allocated Non-Reimbursable (54E+55E), 10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustments, 12N Excess of Non-Reimb./Fundraising Expense over Offsets

Table with columns: Total Organization, Admin (M&G), Fund Raising, Total All Programs. Sub-columns: FTE, Expense. Rows include 3,892,273, 3,892,273, 3,892,273, 3,892,273, 3,892,273, 3,892,273, 3,892,273, 3,892,273, 3,892,273, 4,616,339, 487,268, (724,066), (487,268), 3,892,273, 4,129,071, (236,798)

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)

UFR Program Number: 400 Program Name: RECOVERY HIGH SCHOOL Description: RECOVERY HIGH SCHOOL Catalog of Federal Domestic Assistance #: 93.788 B
\*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.

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 1920, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept.of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept.of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept.of Early Educ. & Care (EEC)-Contract, 21R Dept.of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DC), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OC), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Student Days, 2SS Enter total unit capacity: 6.139, 3SS OSD's Program Publicly sponsored clients: 34, 4SS Performance Report (D-1 Privately sponsored clients: 6,139, 5SS Internet filing system) Free Care clients: 34, 6SS suspended for FY '08 Total: 34, 7SS filings.

Table with columns: Undup # Clients, # service units delivered. Values: 34, 6,139.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID - 11 Characters, MMARS Code. Rows: 1C DOE 02318721072, 2C DPH 03W23019162, 3C DPH 03213222130, 4C, 5C.

POS SUBCONTRACT INFORMATION

Table with columns: State Dept, Payor Name, Payor's FEIN. Rows: 1PS, 2PS, 3PS.

NON-REIMBURSABLE EXPENSE DETAIL

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

(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

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2023

FEIN: 042576982

UFR Program Number: 100-80

Program Name: EDUCATIONAL PROGRAMS

Description: EDUCATIONAL PROGRAMS

Catalog of Federal Domestic Assistance #: 10.555 B 84.425

\*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 = HCFFP/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

Table with columns: REVENUE, STAFFING\_# hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept.of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept.of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-JUCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept.of Early Educ. & Care (EEC)-Contract, 21R Dept.of Early Educ. & Care (EEC)-Voucher, 22R Dept. of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DC), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OC), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS OSD's Program, 4SS Performance Report (D-1), 5SS Internet filing system, 6SS suspended for FY '08, 7SS filings.

Undup # Clients, # service units delivered

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C DOE, 2C DOE, 3C DOE, 4C DOE, 5C SEEATTACHED

POS SUBCONTRACT INFORMATION

Table with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

Table with columns: Description, Amount. Rows include STATE AND TEACHERS' RETIREMENT SYSTEM ON-BE, (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

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

**NORTSHORE EDUCATION CONSORTIUM**  
**FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-2576982**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**SCHEDULE A - LINE 48R**

	<u>Admin</u>
Member fees	200,000
Massachusetts State Employees' Retirement System on-behalf payments*	-
Miscellaneous fees and rebates	55,919
	<u>255,919</u>

**SCHEDULE B - LINE 48R**

	<u>100-800</u>
	-
	3,892,273
	<u>-</u>
	<u>3,892,273</u>

**SCHEDULE B - LINE 35E: OTHER EXPENSE**

	<b>400</b>	<b>100-800</b>		
			<b>RECOVERY</b>	<b>EDUCATIONA</b>
<b>Other Expenditures</b>	<b>Admin.</b>	<b>HIGH SCHOOL</b>	<b>L PROGRAMS</b>	<b>Total</b>
Lunch Program Expense	-	12,231	162,715	174,946
Conference expense	-	-	449	449
Hardware/Software	151,778	-	-	151,778
<b>Total</b>	<b>151,778</b>	<b>12,231</b>	<b>163,164</b>	<b>327,173</b>

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

	<b>400</b>	<b>100-800</b>		
			<b>RECOVERY</b>	<b>EDUCATIONA</b>
<b>Other Expenditures</b>	<b>Admin.</b>	<b>HIGH SCHOOL</b>	<b>L PROGRAMS</b>	<b>Total</b>
Dues & fees	16,961	17	6,063	23,041
Office Expense	16,888	1,197	31,573	49,658
Advertising	5,009	-	60	5,069
Moving expense	-	-	-	-
Hardware/Software	-	-	-	-
Bank fees	9,487	-	-	9,487
Telephone & Communications	7,692	4,106	88,035	99,833
<b>Total</b>	<b>56,037</b>	<b>5,320</b>	<b>125,731</b>	<b>187,088</b>

**PROGRAMS 100-800 ADDITIONAL CONTRACT NUMBERS**

23758Z70531909A

23758Z70531925C

NEC Vehicles with less than 8 passenger capacity  
FY24

Vehicle #	Make	Model	Year	Date Purchased	Use	Current Mileage	Purchase Price
Sedan # 2	Ford	Focus	2016	FY2016	Meeting and Community Trips	49,216	\$34,301.00

# 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	FY2023	Please do not convert to PDF. See "How to Submit" for instructions.
----------------------------	--------	---

## Part I Contractor Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone	Fiscal Year Total POS State Expenditures for the Reporting Year (e.g. 2023)	The Contractor's Gross Revenue for the Reporting Year (e.g. 2023)
Northshore Education Consort	Larry Fleming	<a href="mailto:lfleming@nsedu.org">lfleming@nsedu.org</a>	9782329755	\$ 233,045.00	\$ 31,916,517.00

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

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

Planned and Current SDP Partner Company Name(s) (as it appears in a database of eligible partners)*	Certification Type (Choose One)**	Relationship Type (Subcontracting or Ancillary) (Choose One)	Expended Amount in the UFR Reporting Year/Prior Fiscal Year (e.g. 2023)	Committed Amount in Current Fiscal Year (e.g. 2023)
				\$ -
Keane Fire & Safety	WBE - Woman Business Enterprise		\$ 484.70	\$ -
Quadrant Health Strategies	WBE - Woman Business Enterprise		\$ 2,200.00	\$ -
Roman Music Therapy ,LLC	WBE - Woman Business Enterprise		\$ 4,480.00	\$ -
Atlantic Construction & Management, Inc.	MBE - Minority Business Enterprise		\$ 89,850.00	\$ -
<b>TOTAL</b>			\$ 97,014.70	\$ -
<b>PERCENT (%) OF POS SPEND</b>			42%	

### \*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 08/24/2023

### \*\*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 year and 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 Minority- and/or Women Business/Organization. Providers that are exempt from UFR filing requirements must submit the SDP form when they upload their exemption request. Providers 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**

- **Contractor Information:** Business name, contact name, phone number and email.
- **The Contractor's Gross Revenue for the Reporting Year:** The contractor's gross revenue for the entire organization as reported to the Internal Revenue Service or the Massachusetts Department of Revenue.
- **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 eligible SDP 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 dropdown list.
- **Relationship Type:** Select one of the following types:
  - **Subcontracting**, defined as a partnership in which the **SDP partner is involved in the provision of products and/or services to the Commonwealth**. Such relationships typically, but not always, involve a formal written agreement between the SDP partner and the prime contractor.
  - **Ancillary Products and Services**, defined as a business relationship in which the SDP partner provides **products or services that are not directly related to the prime contractor's contract with the Commonwealth**. In most cases, this type of partnership is related to the prime contractor's general business needs. Note: If the Commonwealth receives a **portion** of the products or services that are provided through this relationship type, the portion received by the Commonwealth may be reported as subcontracting while the remainder of the amount may be reported as ancillary products and 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) during the past fiscal year (UFR reporting year). If you are filing a UFR for Fiscal Year 2022, enter the amount spent with SDP partner(s) during Fiscal Year 2022.
- **Committed Amount in Current Fiscal Year :** Enter the amount (as an exact dollar figure) your organization is committed to spend with SDP partner(s) during the current Fiscal Year. If you are filing a UFR for Fiscal Year 2022, the commitment would be for Fiscal Year 2023.

### **Additional Resources**

- More information about the Supplier Diversity Program (SDP) is available at [www.mass.gov/sdp](http://www.mass.gov/sdp)
- More information about supplier diversity certifications is available at [www.mass.gov/sdo](http://www.mass.gov/sdo)

UFR - FY '2023

AUDIT SERVICES CHECKLIST & CERTIFICATION

(To Be Completed by Contractor)

YES NO

I. Federal Funds:

- a. Is this provider subject to OMB Circular A-110?
b. If yes, were audit services acquired through solicitation of bids or competitively procured, as required under A-110?
c. Was the independent auditor selected and engaged by the provider's audit committee Board of Directors, Board of Trustees or owner?

II. Training Requirements:

- Has the person responsible for directing your audit submitted a letter representing completion of the following:
a. Completion of the continuing education and training requirements for performing government audits?
1. 80 hours of training in last two years?
2. 24 hours of the 80 hours were in government auditing, non-profit accounting or other related activity?
b. Being in the process of completing training requirements:
1. 20 hours completed in last year?
2. Intent to complete 80 hours within two years?

III. Experience/Qualifications:

- a. The person responsible for directing your audit has provided a letter representing the completion of the following number of government audits:
b. The Board of Public Accountancy has the following information about the audit firm:
c. The Operational Services Division has taken the following action against the audit firm:
d. The external quality control review of the audit firm indicates:

IV. Price:

The contract with the audit firm for UFR audit is for a term of 1 year

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:

[Signature]

Under pains and penalties of perjury
Executive Director

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:

[Signature]

Under pains and penalties of perjury
Executive Director





Larry Fleming  
Director of Finance and Operations

We, the Board of Directors of the Northshore Education Consortium, met on October 25, 2023 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, 2023.

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, 2023.

Title: Board Chair

Date: October 25, 2023