

**Northshore Education Consortium**

Uniform Financial Report

June 30, 2024

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

COVER PAGE - Page 1 of 1

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

For the Year Ended : 6/30/2024 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

Massachusetts Vendor Code Number

CEO or CFO : LAWRENCE FLEMING (First Name) (Last Name)

CFO 978-232-9755 (Title) (Phone : Area Code / Number)

E-mail address: LFLEMING@NSEDU.ORG

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

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

Special Education (SPED) Contractor (Y/N): Y Principal Purch. Agency: DOE

501(c)(3) Federal Tax Exempt (Y/N): N

If Yes, Date of Exemption: (M/D/YYYY) Cost Allocation Method Code : MD

Program Performance Report (Internet system) is not required: Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	MMARS Prog.Code
400	RECOVERY HIGH SCHOOL		112 SOHIER ROAD	BEVERLY	MA	01915	RECOVERY HIGH SCHOOL	4688
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)

06/30/2024

WITH COMPARATIVE TOTALS AS OF

6/30/2023

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	4,805,951			4,805,951	4,861,387
2	Accounts Receivable, Program Services	1,584,419			1,584,419	1,405,883
3	Allowance for Doubtful Accounts	(1,037)			(1,037)	(6,867)
4	Net Accounts Receivable, Program Services	1,583,382			1,583,382	1,399,016
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	127,550			127,550	418,450
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					
11	<b>TOTAL CURRENT ASSETS</b>	<b>6,516,883</b>			<b>6,516,883</b>	<b>6,678,853</b>
12	Land, Buildings, and Equipment		22,265,525		22,265,525	19,332,384
13	Accumulated Depreciation		(11,284,029)		(11,284,029)	(10,842,000)
14	Net Land, Buildings and Equipment		10,981,496		10,981,496	8,490,384
15	Long-Term Investments					
16	Other Assets	3,532,830	7,118,311		10,651,141	12,426,845
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>10,049,713</b>	<b>18,099,807</b>		<b>28,149,520</b>	<b>27,596,082</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	46,887			46,887	244,840
20	Subcontract Payable					
21	Accrued Expenses	2,018,109			2,018,109	1,826,842
22	Current Notes Payable					
23	Current Portion Long-Term Debt		469,310		469,310	451,597
24	Deferred Revenue	850,436			850,436	
25	Other Current Liabilities					
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>2,915,432</b>	<b>469,310</b>		<b>3,384,742</b>	<b>2,523,279</b>
27	Long-Term Notes & Mortgage Payable		4,261,503		4,261,503	4,726,437
28	Other Liabilities	27,179,505	7,828,101		35,007,606	36,657,402
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>30,094,937</b>	<b>12,558,914</b>		<b>42,653,851</b>	<b>43,907,118</b>
<b>NET ASSETS</b>						
31	Without Donor Restrictions	(20,191,745)	5,540,893		(14,650,852)	(16,612,650)
32	With Donor Restrictions	146,521			146,521	301,614
33						
34	<b>TOTAL NET ASSETS</b>	<b>(20,045,224)</b>	<b>5,540,893</b>		<b>(14,504,331)</b>	<b>(16,311,036)</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>10,049,713</b>	<b>18,099,807</b>		<b>28,149,520</b>	<b>27,596,082</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSOR

FEIN: 042576982

**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED**

06/30/2024 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2023

	<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	565	669,962		670,527	398,890
2 In-Kind Contributions					
3 Grants					6,100
4 Program Service Fees	30,912,508			30,912,508	27,317,445
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	79,302	6,503		85,805	45,890
7 Revenue from Commercial Products & Services					
8 Other	5,285,010			5,285,010	4,148,192
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	425,962	(425,962)			
11 Satisfaction of Equipment Acquisition Restrictions	244,000	(244,000)			
12 Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>36,947,347</b>	<b>6,503</b>		<b>36,953,850</b>	<b>31,916,517</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	2,537,513			2,537,513	1,727,470
15 Fundraising					
16 Total Program Services	32,483,724			32,483,724	30,158,255
17 <b>TOTAL EXPENSES</b>	<b>35,021,237</b>			<b>35,021,237</b>	<b>31,885,725</b>
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>35,021,237</b>			<b>35,021,237</b>	<b>31,885,725</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)	35,688	(161,596)		(125,908)	(457,684)
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>1,961,798</b>	<b>(155,093)</b>		<b>1,806,705</b>	<b>(426,892)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>(16,612,650)</b>	<b>301,614</b>		<b>(16,311,036)</b>	<b>(15,884,144)</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>(14,650,852)</b>	<b>146,521</b>		<b>(14,504,331)</b>	<b>(16,311,036)</b>

See Accompanying Notes to Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSC

FEIN: 042576982

**STATEMENT OF CASH FLOWS for the YEAR ENDED**

06/30/2024

**INDIRECT METHOD**

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	1,806,705
Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2 Depreciation	445,906
3 Losses	125,908
4 Increase/Decrease in Net Accounts Receivable	(184,366)
5 Increase/Decrease in Prepaid Expenses	290,900
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	(197,953)
8 Increase/Decrease in Accrued Expenses	191,267
9 Increase/Decrease in Deferred Revenue	850,436
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	3,328,803
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(2,933,142)
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	(2,933,142)
<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	(451,097)
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	(451,097)

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSC

FEIN: 042576982

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2024

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(55,436)
32	Cash and Cash Equivalents at Beginning of Year	4,861,387
33	Cash and Cash Equivalents at End of Year	4,805,951

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	221,184
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	Bond fees financed through bond note	179,141
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/2024

	SUPPORTING SERVICES		PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	30,091,310	1,688,153		28,403,157
2. Occupancy	2,384,388	335,096		2,049,292
3. Other Program / Operating Expense	1,419,472	124,330		1,295,142
4. Subcontract Expense				
5. Direct Administrative Expense	249,236	141,009		108,227
6. Other Expenses	434,802	215,833		218,969
7. Depreciation of Buildings and Equipment	442,029	33,092		408,937
<b>8. TOTAL EXPENSES</b>	<b>35,021,237</b>	<b>2,537,513</b>		<b>32,483,724</b>

See Accompanying Notes to Financial Statements

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ORGANIZATION : NORTHSHORE EDUCATION CONSORTIUM FEIN: 042576982

Statement of Functional Expenses for the Year Ended: 06/30/24

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>400</u>	<u>100-800</u>			
1. Employee Compensation & Related Expenses	<u>1,214,362</u>	<u>27,188,795</u>			
2. Occupancy	<u>72,463</u>	<u>1,976,829</u>			
3. Other Program / Operating Expense	<u>130,117</u>	<u>1,165,025</u>			
4. Subcontract Expense					
5. Direct Administrative Expense	<u>7,131</u>	<u>101,096</u>			
6. Other Expenses	<u>7,479</u>	<u>211,490</u>			
7. Depreciation of Buildings and Equipment	<u>37,879</u>	<u>371,058</u>			
<b>8. TOTAL EXPENSES</b>	<u>1,469,431</u>	<u>31,014,293</u>			

See Accompanying Notes to Financial Statements



REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	565			565
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private In-Kind				
4R Total Contributions and In-Kind	565			565
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R Total Grants				
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R Dept. of Public Health (DPH)	284,184	XXXXXXXXXX	XXXXXXXXXX	284,184
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)	730,054	XXXXXXXXXX	XXXXXXXXXX	730,054
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div. of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities	29,380,620	XXXXXXXXXX	XXXXXXXXXX	29,380,620
32R Non-Mass. State/Local Government	517,650	XXXXXXXXXX	XXXXXXXXXX	517,650
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	30,912,508	XXXXXXXXXX	XXXXXXXXXX	30,912,508
44R Federated Fundraising				
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	79,302	79,302		
48R Other Revenue	5,285,010	200,000		5,085,010
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX			
50R Released Net Assets-Program	425,962	183,783		242,179
51R Released Net Assets-Equipment	244,000			244,000
52R Released Net Assets-Time				
53R TOTAL REVENUE	36,947,347	463,085		36,484,262
54R TOTAL EXPENSE = 56E	35,021,237			35,021,237
55R OPERATING RESULTS	1,926,110	463,085		1,463,025

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs				
FTE	Expense	FTE	Expense	FTE	Expense			
1E Total Direct Prog.Staff FTE/Exp 101-138	331.51	20,138,209	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	331.51	20,138,209
2E Chief Executive Officer - FTE/Exp.	1.00	184,013	1.00	184,013				
3E Chief Financial Officer - FTE/Exp.	1.00	171,593	1.00	171,593				
4E Accting/Clerical/Support FTE/Expense	15.00	924,791	15.00	924,791				
5E Admin Maint/House-Grndskeeping FTE/Exp	1.00	80,000	1.00	80,000				
6E Total Admin Employee FTE/Expense 410	18.00	1,360,397	18.00	1,360,397				
7E Commercial Products & Svcs/Mktng FTE/Exp					XXXX	XXXXXXXXXX		
8E Total FTE/Salary/Wages	349.51	21,498,606	18.00	1,360,397			331.51	20,138,209
9E Payroll Taxes 150		334,998		23,952				311,046
10E Fringe Benefits 151		3,087,943		219,051				2,868,892
11E Accrual Adjustments		84,753		84,753				
12E Total Employee Compensation & Rel. Exp.		25,006,300		1,688,153				23,318,147
13E Facility and Prog. Equip.Expenses 301, 390		1,329,563		16,568				1,312,995
14E Facility & Prog. Equip. Depreciation 301		442,029		33,092				408,937
15E Facility Operation/Maint./Furn.390		751,333		41,909				709,424
16E Facility General Liability Insurance 390		303,492		276,619				26,873
17E Total Occupancy		2,826,417		368,188				2,458,229
18E Direct Care Consultant 201		266,116		117,152				148,964
19E Temporary Help 202								
20E Clients and Caregivers Reimb./Stipends 203					XXXXXXXXXX	XXXXXXXXXX		
21E Subcontracted Direct Care 206					XXXXXXXXXX	XXXXXXXXXX		
22E Staff Training 204		69,225		4,574				64,651
23E Staff Mileage / Travel 205		203,414		2,604				200,810
24E Meals 207								
25E Client Transportation 208					XXXXXXXXXX	XXXXXXXXXX		
26E Vehicle Expenses 208								
27E Vehicle Depreciation 208								
28E Incidental Medical /Medicine/Pharmacy 209					XXXXXXXXXX	XXXXXXXXXX		
29E Client Personal Allowances 211					XXXXXXXXXX	XXXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212					XXXXXXXXXX	XXXXXXXXXX		
31E Direct Client Wages 214		353,798			XXXXXXXXXX	XXXXXXXXXX		353,798
32E Other Commercial Prod. & Svs. 214								
33E Program Supplies & Materials 215		526,919			XXXXXXXXXX	XXXXXXXXXX		526,919
34E Non Charitable Expenses								
35E Other Expense		434,802		215,833				218,969
36E Total Other Program Expense		1,854,274		340,163				1,514,111
37E Management Fees 410								XXXXXXXXXX
38E Fundraising Fees 410					XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX
39E Legal Fees 410		4,691		4,691				XXXXXXXXXX
40E Audit Fees 410		28,450		28,450				XXXXXXXXXX
41E Management Consultant 410								XXXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		147,657		98,883				48,774
43E Leased Office/Program Office Equip 410,390		68,438		8,985				59,453
44E Office Equipment Depreciation 410								
45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47E Directors & Officers Insurance 410								
48E Program Support 216					XXXXXXXXXX	XXXXXXXXXX		
49E Professional Insurance 410								
50E Working Capital Interest 410								
51E Total Direct Administrative Expense		249,236		141,009				108,227
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(2,537,513)				2,537,513
53E Total Reimbursable & Fundraising Expense		29,936,227						29,936,227
54E Direct State/Federal Non-Reimbursable Expense		5,085,010				XXXXXXXXXX		5,085,010
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
56E TOTAL EXPENSE = 56E		35,021,237						35,021,237

NON-REIMBURSABLE EXPENSE DETAIL

Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

1N Direct Employee Compensation & Related Exp.	5,085,010		XXXXXXXXXX	5,085,010
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)	5,085,010		XXXXXXXXXX	5,085,010
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	5,085,010		XXXXXXXXXX	5,085,010
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	6,034,839	463,085	XXXXXXXXXX	5,571,754
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(949,829)	(463,085)	XXXXXXXXXX	(486,744)
Description of Admin (M&G) Direct 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.

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Fran Rosenberg, Executive Director	184,013			
2C				
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	26,901,518			

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: 9,648, 3SS OSD's Program Publicly sponsored clients: 7,017, 4SS Performance Report (D-1 Privately sponsored clients: 7,017, 5SS Internet filing system) Free Care clients: 7,017, 6SS suspended for FY '08 Total: 48, 7SS filings.

Table with columns: Undup # Clients, # service units delivered. Values: 48, 7,017.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID - 11 Characters, MMARS Code. Rows: 1C DPH 03W23019162 4688, 2C DOE 0619607969Z, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

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

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:

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.)

ORGANIZATION: NORTHSHORE EDUCATION CONSORTIUM

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2024

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 fluctuation 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

Main financial 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)-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

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:

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows include 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.

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Expense 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.

Table with columns: Description, Expense 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.)

**NORTSHORE EDUCATION CONSORTIUM  
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-2576982  
FOR THE YEAR ENDED JUNE 30, 2024**

**SCHEDULE A - LINE 48R**

	<u>Admin</u>
Member fees	200,000
Massachusetts State Employees' Retirement System on-behalf payments*	-
	<u>200,000</u>

**SCHEDULE B - LINE 48R**

	<u>100-800</u>
	-
	5,085,010
	<u>5,085,010</u>

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

	<b>400</b>	<b>100-800</b>		
	<b>Admin.</b>	<b>RECOVERY HIGH SCHOOL</b>	<b>EDUCATIONA L PROGRAMS</b>	<b>Total</b>
Lunch Program Expense	-	6,927	201,034	207,961
Supplies and Materials	35,750	-	-	35,750
Hardware/Software	180,083	552	10,456	191,091
<b>Total</b>	<u>215,833</u>	<u>7,479</u>	<u>211,490</u>	<u>434,802</u>

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

	<b>400</b>	<b>100-800</b>		
	<b>Admin.</b>	<b>RECOVERY HIGH SCHOOL</b>	<b>EDUCATIONA L PROGRAMS</b>	<b>Total</b>
Dues & fees	16,749	193	3,513	20,455
Office Expense	21,010	500	44,200	65,710
Advertising	60	-	-	60
Hardware/Software	5,116	-	-	5,116
Bank fees	12,689	-	-	12,689
Telephone & Communications	43,259	76	292	43,627
<b>Total</b>	<u>98,883</u>	<u>769</u>	<u>48,005</u>	<u>147,657</u>

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	50,851	\$34,301.00

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

Providers must complete this form in its entirety to be qualified to contract with Commonwealth Agencies for POS services.

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

Submission for Fiscal Year (YYYY)	2024	Please do not convert to PDF. See "How to Submit" for instructions.
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## Part I Contractor Contact Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone
Northshore Education Consortium	Larry Fleming	<a href="mailto:lfleming@nsedu.org">lfleming@nsedu.org</a>	9782329755

## Part II Provider Revenue Information for the UFR Reporting Year (Required)

Provider's Revenue from Commonwealth POS Contracts in the UFR Reporting Year (e.g. FY2024)	\$	284,184.00
Provider's Total Gross Revenue in the UFR Reporting Year (e.g. FY2024)	\$	36,953,850.00

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

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

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 (e.g. FY2024)	Committed Amount in Current Fiscal Year (e.g. FY2025)
keane Fire & Safety Equip Co	WBE - Woman Business Enterprise	Ancillary Products and Services	\$ 220.15	
Quadrant Health Strategies	WBE - Woman Business Enterprise	Ancillary Products and Services	\$ 4,500.00	
Roman Music Therapy Services, LLC	WBE - Woman Business Enterprise	Ancillary Products and Services	\$ 8,360.00	
Atlantic Construction & Management	MBE - Minority Business Enterprise	Ancillary Products and Services	\$ 363,202.00	
<b>TOTAL</b>			\$ 376,282.15	\$ -
<b>PERCENT (%) OF POS SPEND</b>			132%	

### Acceptable Partnership Types

- **Subcontracting** is a business relationship in which the SDP partner is involved in the provision of services directly to the client or to the Commonwealth.
- **Ancillary Products and Services** is 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 but instead are related to their general business operations.

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

- [Supplier Diversity Office Directory of Certified Businesses](#)
- [Veteran Small Business Certification \(sba.gov\)](#)

### 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.

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

- MBE - Minority Business Enterprise
- WBE - 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
- V/NPO - Veteran Non-Profit Organization
- DOBE - Disability-Owned Business Enterprise
- LGBTBE - Lesbian, Gay, Bisexual or Transgender Business Enterprise

Form updated 07/18/2023

### 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) in one of the diverse business

with their Uniform Financial Report (UFR). This requirement includes Providers who have already been certified by the Supplier Diversity Office (SDO) in one or the diverse business categories, e.g. a Minority- and/or Women Business/Organization. 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. Providers filing an Exempt UFR Filing are still required to include the completed SDP form with their filing.

**Part I - Contractor Contact Information (Required)**

- **Contractor Information:** Business name, contact name, phone number and email.

**Part II – Provider Revenue Information for the UFR Reporting Year (Required)**

- **The Provider's Revenue from Commonwealth POS Contracts in the UFR Reporting Year** can be found on the "POS Expenditure and Federal Funds Listing" posted by OSD on the provider's UFR eFiling site.
- **Provider's Total Gross Revenue in the UFR Reporting Year** is the contractor's gross revenue for the entire organization as reported to the Internal Revenue Service or the Massachusetts Department of Revenue.

**Note:** The UFR Reporting Year is the completed fiscal year for which the UFR filing is being submitted.

**Part III - 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** is a business relationship in which the SDP partner is involved in the provision of services directly to the client or to the Commonwealth.
  - **Ancillary Products and Services** is a business relationship in which the SDP partner provides products and/or services that are not directly related to the Provider's contract with the Commonwealth but instead are related to their general business operations.
- Note:** If the Commonwealth only receives a **portion** of the products or services provided by a partner, the full amount should still be reported. 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:** Enter the amount (as an exact dollar figure) that your organization spent with SDP partner(s) during UFR reporting year.
- **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.

**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)

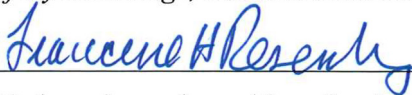
**AUDIT SERVICES CHECKLIST & CERTIFICATION**

(To Be Completed by Contractor)

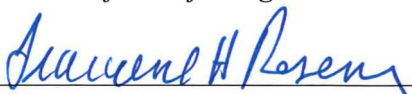
	YES	NO
<b>I. Federal Funds:</b>		
a. Is this provider subject to OMB Circular A-110?	<u>  X  </u>	<u>    </u>
b. If yes, were audit services acquired through solicitation of bids or competitively procured, as required under A-110?	<u>  X  </u>	<u>    </u>
c. Was the independent auditor selected and engaged by the provider's audit committee Board of Directors, Board of Trustees or owner?	<u>  X  </u>	<u>    </u>
<b>II. Training Requirements:</b>		
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>
<b>III. Experience/Qualifications:</b>		
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		
<b>IV. Price:</b>		
The contract with the audit firm for UFR audit is for a term of <u>  1  </u> 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:   
 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:   
 Under pains and penalties of perjury  
 Executive Director





Francine H. Rosenberg M.Ed.

Executive Director

We, the Board of Directors of the Northshore Education Consortium, met on October 23, 2024 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, 2024.

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, 2024.

A handwritten signature in blue ink, appearing to read "Michael M. Henry".

Title: *Chair, Board of Directors*

Date: *10/23/24*