



**Mark Fine**  
Deputy Assistant Director  
Operational Services

October 2, 2025

Dear Contractor:

The POS Expenditure and Federal Funds Listing-Fiscal Year 2025 posted to the UFR eFiling System website includes the estimated federal financial assistance your organization received from agencies of the Commonwealth for social service programs (subject to 808 CMR 1.00) and related activities during Fiscal Year 2025.

In addition, the listing may include federal financial assistance passed-through agencies of the Commonwealth for programs not subject to 808 CMR 1.00, such as Department of Education nutritional programs. However, the listing does not include awards received directly from federal agencies, other subrecipients, municipalities, and federal cash assistance from individuals such as Medicaid and Medicare payments.

Please note that funding received from a contract funded under the Commonwealth's R11 or R15 subsidiary object code is provided in the listing for determining OMB Circular A-133 auditing and reporting requirements only, and not for establishing thresholds used to determine UFR filing requirements. The amount of funding received under subsidiary object codes MM3, M3M and M03 are identified on the listing as Total POS State Expenditures should be used when determining the dollar threshold for filing the UFR.

Child Care Providers should review their Early Education & Care Voucher Services Agreement and Section XXIII of the Department of the Early Education and Care's "Manual for the provision for the Early Education & Care Voucher Services" annual UFR reporting requirements.

Please consult the guidance furnished in the UFR Audit and Preparation Manual (on the OSD Internet home page located at <https://ufr.osd.state.ma.us/home.asp> use the "Learn More" link; go to pages 30 through 33 for federal single audit responsibilities and audit thresholds of social service contractor subrecipients of the Commonwealth under OMB Circular A-133.

This listing is derived from unadjusted and unaudited records furnished by the Commonwealth of Massachusetts, Office of the Comptroller. Consequently, the amounts listed may only be utilized for estimating the federal funds received from agencies of the Commonwealth for Fiscal Year 2025.

This is the only notification you will receive of federal financial assistance furnished by the Commonwealth for social service programs subject to 808 CMR 1.00.

Note that a CFDA number in the lower section of the listing has summarized the federal funds received by the Contractor, if any. If your organization is required to obtain an OMB Circular A-133 audit, please list each state contract number on the Schedule of Expenditures of Federal Awards as the "identifying number" assigned by the pass-through entity.

Organizations that have not received federal funds for social service programs subject to 808 CMR 1.00 may utilize the listing as an aide in reconciling Commonwealth funding provided in FY 2025.

Sincerely,

A handwritten signature in black ink that reads "Jacquiline Brown".

Jacquiline Brown  
Director of Financial Auditing