



**UNIFORM FINANCIAL STATEMENTS  
MARCH 31, 2021**

# AIDS PROJECT WORCESTER, INC.

Contents  
March 31, 2021

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Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 042970467

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

(Doing Business As name, if applicable)

Massachusetts Vendor Code Number VC-6000172765

E-mail address: [MSMITH@AIDSPROJECTWORCESTER.ORG](mailto:MSMITH@AIDSPROJECTWORCESTER.ORG)

CPA's E-mail Address: mpruell@aafcpa.com

CPA Firm's Federal Employer Id. (FEIN) #: 042571780

A-133 Audit Submitted? (Y/N): Y

Have basic F/S been audited? (Y/N): Y

UFR Exemption/Exception Code# \_\_\_\_\_

Special Education (SPED) Contractor (Y/N): N

Program Performance Report (Internet system) is **not** required:

Primary Contractor(s): \_\_\_\_\_

[illegible]

**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.

**Unmodified Opinion on Financial Statements Accompanied by Other  
Information – Not-For-Profit Entity**

**Independent Auditor's Report**

To the Board of Directors of  
AIDS Project Worcester, Inc.:

**Report on the Financial Statements**

We have audited the accompanying financial statements of AIDS Project Worcester, Inc. (a Massachusetts corporation, not for profit) (the Organization) which comprise the statement of financial position as of March 31, 2021, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to on the previous page present fairly, in all material respects, the financial position of AIDS Project Worcester, Inc. as of March 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### Report on Summarized Comparative Information

The financial statements of AIDS Project Worcester, Inc. as of March 31, 2020, were audited by other auditors whose report dated July 22, 2020, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended March 31, 2021, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The supplementary information included in Schedules A and B for the year ended March 31, 2021, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

The signature is written in a cursive, handwritten style. It reads "AAFCPA, Inc." with a large, stylized "A" at the beginning.

Westborough, Massachusetts  
August 4, 2021

ORGANIZATION : AIDS PROJECT WORCESTER, INC.

FEIN: 042970467

STATEMENT OF FINANCIAL POSITION AS OF 03/31/2021  
(BALANCE SHEET)

WITH COMPARATIVE TOTALS AS OF 3/31/2020

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1 Cash and Cash Equivalents	419,211				419,211	295,680
2 Accounts Receivable, Program Services	482,395	1,053,746			1,536,141	269,718
3 Allowance for Doubtful Accounts	(7,275)				(7,275)	
4 Net Accounts Receivable, Program Services	475,120	1,053,746			1,528,866	269,718
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	12,681				12,681	14,685
8 Other Accounts Receivable						
9 Other Current Assets						1,500
10 Short-Term Investments						
11 <b>TOTAL CURRENT ASSETS</b>	907,012	1,053,746			1,960,758	581,583
12 Land, Buildings, and Equipment		35,424		71,400	106,824	135,091
13 Accumulated Depreciation		(29,795)		(17,543)	(47,338)	(121,315)
14 Net Land, Buildings and Equipment		5,629		53,857	59,486	13,776
15 Long-Term Investments	96,996				96,996	71,067
16 Other Assets	34,556	1,142,860			1,177,416	
17 Due From Other Funds						
18 <b>TOTAL ASSETS</b>	1,038,564	2,202,235		53,857	3,294,656	666,426
<b>LIABILITIES AND NET ASSETS</b>						
19 Accounts Payable	48,472	481,786			530,258	32,487
20 Subcontract Payable						
21 Accrued Expenses	268,216				268,216	281,227
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue						
25 Other Current Liabilities						
26 <b>TOTAL CURRENT LIABILITIES</b>	316,688	481,786			798,474	313,714
27 Long-Term Notes & Mortgage Payable						
28 Other Liabilities						7,275
29 Due to Other Funds						
30 <b>TOTAL LIABILITIES</b>	316,688	481,786			798,474	320,989
<b>NET ASSETS</b>						
31 Without Donor Restrictions	631,985	1,720,449		53,857	2,406,291	306,502
32 With Donor Restrictions	89,891				89,891	38,935
33						
34 <b>TOTAL NET ASSETS</b>	721,876	1,720,449		53,857	2,496,182	345,437
35 <b>TOTAL LIABILITIES AND NET ASSETS</b>	1,038,564	2,202,235		53,857	3,294,656	666,426

See Accompanying Notes to the Financial Statements

**AIDS PROJECT WORCESTER, INC.**  
**FEIN: 04-29770467**

Statement of Financial Position  
March 31, 2021

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**Line 16 - Current Operations**

Deposits	<u>\$ 34,566</u>
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**Line 16 - Plant**

Construction in progress	<u>\$ 1,142,860</u>
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ORGANIZATION : AIDS PROJECT WORCESTER, INC.

FEIN: 042970467

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

03/31/2021 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

03/31/2020

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	31,392	63,600		94,992	87,798
2 In-Kind Contributions	71,400			71,400	
3 Grants					11,894
4 Program Service Fees	2,446,230			2,446,230	2,271,409
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	21,104			21,104	292
7 Revenue from Commercial Products & Services					
8 Other	57,941			57,941	2
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	12,644	(12,644)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	2,640,711	50,956		2,691,667	2,371,395
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	208,643			208,643	129,057
15 Fundraising	5,091			5,091	17,192
16 Total Program Services	2,348,188			2,348,188	2,192,881
17 <b>TOTAL EXPENSES</b>	2,561,922			2,561,922	2,339,130
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	2,561,922			2,561,922	2,339,130
<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)	2,021,000			2,021,000	
24 <b>TOTAL CHANGES IN NET ASSETS</b>	2,099,789	50,956		2,150,745	32,265
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	306,502	38,935		345,437	313,172
26 <b>NET ASSETS AT END OF YEAR</b>	2,406,291	89,891		2,496,182	345,437

See Accompanying Notes to Financial Statements



**AIDS PROJECT WORCESTER, INC.**

**FEIN: 04-29770467**

Statement of Activities

March 31, 2021

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**Line 23 - Other Increases (Decreases)**

Relocation settlement, net	\$ 2,023,744
Loss on disposal of property and equipment	<u>(2,744)</u>
	<u>\$ 2,021,000</u>

## STATEMENT OF CASH FLOWS for the YEAR ENDED

03/31/2021

## INDIRECT METHOD

<b>Cash Flows from Operating Activities:</b>		<b>TOTAL</b>
1	Changes in Net Assets	2,150,745
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	23,152
3	Losses	2,744
4	Increase/Decrease in Net Accounts Receivable	
5	Increase/Decrease in Prepaid Expenses	2,004
6	Increase/Decrease in Contributions Receivable	(296,426)
7	Increase/Decrease in Accounts Payable	15,985
8	Increase/Decrease in Accrued Expenses	(13,011)
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	(19,154)
13	Other Cash Used in/Provided by Operating Activities	(2,128,200)
14	Net Cash Provided by/(used in) Operating Activities	(262,161)
<b>Cash Flows from Investing Activities:</b>		
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(71,606)
17	Proceeds from Sale(s) of Investments	(6,775)
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	(661,074)
21	Net Cash Provided by/(used in) Investing Activities	(739,455)
<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.)	71,400
	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	
29	Other Finance Payments/Receipts	1,053,747
30	Net Cash Provided by/(used in) Financing Activities	1,125,147

See Accompanying Notes to the Financial Statements

## STATEMENT OF CASH FLOWS for the YEAR ENDED

03/31/2021

## INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	123,531
32	Cash and Cash Equivalents at Beginning of Year	295,680
33	Cash and Cash Equivalents at End of Year	419,211

## Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	164
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	Construction in progress financed by accounts payable	481,786
39		
40		

See Accompanying Notes to the Financial Statements

**AIDS PROJECT WORCESTER, INC.**

**FEIN: 04-29770467**

Statement of Cash Flows

March 31, 2021

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**Net Cash Provided by/(Used in) Operating Activities**

<b>Line 13</b>	Other Cash Provided by/(Used in) Operating Activities	
	Relocation settlement, net	\$ (2,023,744)
	Government contract - capital	(71,400)
	Deposits	<u>(33,056)</u>
		<u><u>\$ (2,128,200)</u></u>

**Net Cash Provided by/(Used in) Investing Activities**

<b>Line 20</b>	Other Cash Provided by/(Used in) Investing Activities	
	Cash paid for construction in progress	<u><u>\$ (661,074)</u></u>

ORGANIZATION : AIDS PROJECT WORCESTER, INC. FEIN: 042970467

Statement of Functional Expenses for the Year Ended: 03/31/2021

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,534,158	80,978	1,980	1,451,200
2. Occupancy	376,877	18,871	522	357,484
3. Other Program / Operating Expense	487,668	1,915		485,753
4. Subcontract Expense	11,389			11,389
5. Direct Administrative Expense	99,923	97,375	2,548	
6. Other Expenses	28,755	8,883	24	19,848
7. Depreciation of Buildings and Equipment	23,152	621	17	22,514
8. TOTAL EXPENSES	2,561,922	208,643	5,091	2,348,188

See Accompanying Notes to Financial Statements

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ORGANIZATION : AIDS PROJECT WORCESTER, INC. FEIN: 042970467

**Statement of Functional Expenses for the Year Ended:** 03/31/21

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
1. Employee Compensation & Related Expenses	<u>1,322,650</u>	<u>39,715</u>	<u>12,793</u>	<u>76,042</u>	<u></u>
2. Occupancy	<u>323,717</u>	<u>11,860</u>	<u>3,976</u>	<u>17,931</u>	<u></u>
3. Other Program / Operating Expense	<u>280,478</u>	<u>178,365</u>	<u>13,551</u>	<u>13,359</u>	<u></u>
4. Subcontract Expense	<u>9,250</u>	<u></u>	<u></u>	<u>2,139</u>	<u></u>
5. Direct Administrative Expense	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
6. Other Expenses	<u>15,702</u>	<u>3,139</u>	<u>183</u>	<u>824</u>	<u></u>
7. Depreciation of Buildings and Equipment	<u>21,964</u>	<u>193</u>	<u>65</u>	<u>292</u>	<u></u>
<b>8. TOTAL EXPENSES</b>	<u>1,973,761</u>	<u>233,272</u>	<u>30,568</u>	<u>110,587</u>	<u></u>

See Accompanying Notes to Financial Statements

## AIDS PROJECT WORCESTER, INC.

Notes to Financial Statements  
March 31, 2021

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### 1. OPERATIONS AND NONPROFIT STATUS

#### Operations

AIDS Project Worcester, Inc. (the Organization) is a not-for-profit corporation committed to combating the effects of the epidemic of AIDS in Worcester County by providing comprehensive services, including education, advocacy, outreach, testing, and counseling.

#### Nonprofit Status

The Organization is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Organization is also exempt from state income taxes. Donors may deduct contributions made to the Organization within the requirements of the IRC.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

The Organization prepares its financial statements in accordance with generally accepted accounting standards and principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

#### Cash and Cash Equivalents

Cash and cash equivalents consist of checking and money market accounts. These accounts are all considered to be cash and cash equivalents for the purpose of the statement of cash flows.

#### Property and Equipment and Depreciation

Purchased property and equipment are recorded at cost. Donated property and equipment are recorded at fair value at the time of the donation. The Organization capitalizes property and equipment if its value is greater than \$5,000 and its useful life is more than one year (see Note 5).

Depreciation is computed using the straight-line method over the following estimated useful lives:

Furniture and equipment	3 - 5 years
Motor vehicles	5 years

Land is not depreciated.

The Organization accounts for the carrying value of its property and equipment in accordance with the requirements of ASC Topic, *Property Plant and Equipment*. As of March 31, 2021, the Organization has not recognized any reduction in the carrying value of its property and equipment under this standard.

The Organization accumulates for any current construction in progress as the work is completed but does not capitalize the asset and depreciate the asset until it is placed in service.

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenue Recognition**

*Government Contracts and Related and Grants and Contributions*

In accordance with ASC Topic 958, the Organization must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists (see Note 3). Indicators of a barrier include a measurable performance-related barrier or another measurable barrier, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the Organization should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met.

Grants and contributions from government agencies (government contracts and related), foundations, individuals, and corporations are recorded as revenue and net assets without donor restrictions upon receipt or when unconditionally committed by the donor. Donor restricted grants and contributions that are donations with time or purpose restrictions are recognized as revenues and net assets with donor restrictions when received or when unconditionally committed by the donor. When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

*Interest and Other Revenue*

Interest and other relocation settlement revenue are recorded as earned.

**Estimates**

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Government Contracts and Grants Receivables and Allowance for Doubtful Accounts**

Government contracts receivable are recorded at the invoiced amount and do not bear interest. Grants receivable are recorded based on amounts related to those contracts. The allowance for doubtful accounts, if any, is based on management's estimate of the amount of probable credit losses on government contracts and related receivables. The allowance for doubtful accounts was \$7,275 as of March 31, 2021.



**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Assets**

*Net Assets Without Donor Restrictions*

Net assets without donor restrictions are those net resources that bear no external restrictions and are generally available for use by the Organization. The Organization has grouped its net assets without donor restrictions into the following categories:

**Operating** - represents net assets that are available for operations and bear no external restrictions.

**Board designated** - represents amounts restricted by the Board of Directors for future program purposes for which expenditures require the approval of the Board of Directors.

**Property and equipment** - represent amounts expended and resources available for property and equipment, net of related debt. Construction in progress is also included in property and equipment net assets.

*Net Assets With Donor Restrictions*

Net assets with donor restrictions represent amounts subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events or programs run by the Organization. Net assets with donor-imposed restrictions are released when the restriction expires, that is when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization's net assets with donor restrictions include net assets that are restricted to cover program delivery expenses and general operating functions of the Organization. These net assets may be restricted for the program delivery expenses of a particular program or may be general operating support which carries a time restriction. All net assets with donor restrictions at March 31, 2021, are restricted for program purposes.

**Expense Allocation**

Expenses related directly to a program are distributed to that program, while other expenses are allocated based upon management's estimate of the percentage attributable to each program.

The financial statements contain certain categories of expenses that are attributable to program and supporting functions and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated include personnel and related and professional services, which are allocated on the basis of estimates of time and effort; and rent and utilities, which are allocated based on a square footage basis.

**Income Taxes**

The Organization accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken in a tax return. The Organization has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at March 31, 2021. The Organization's information returns are subject to examination by Federal and state jurisdictions.

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value Measurements**

The Organization follows the accounting and disclosure standards pertaining to ASC Topic, *Fair Value Measurements*, for qualifying assets and liabilities. Fair value is defined as the price that the Organization would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants.

The Organization uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the Organization. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the financial instrument developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset developed based on the best information available. The three-tier hierarchy of inputs is summarized in the three broad levels as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.

Level 2 - Inputs other than quoted prices that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.

Level 3 - Inputs that are unobservable and which require significant judgment or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

*Investments*

Investments are recorded in the financial statements at fair value. If an investment is directly held by the Organization and an active market with quoted prices exists, the market price of an identical security is used to report fair value. Reported fair values of shares in mutual funds are based on share prices reported by the funds as of the last business day of the fiscal year. Interest, dividends and mutual fund distributions are recorded when earned. Gains and losses are recognized as incurred or based on fair value changes during the period (see Note 4).

*All Other Assets and Liabilities*

The carrying value of all other qualifying assets and liabilities does not differ materially from its estimated fair value and are considered Level 1 in the fair value hierarchy.

**Subsequent Events**

Subsequent events have been evaluated through August 4, 2021, which is the date the financial statements were available to be issued. There were no events that met the criteria for recognition or disclosure in the financial statements.

## AIDS PROJECT WORCESTER, INC.

Notes to Financial Statements  
March 31, 2021

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### 3. FUNDING AND COMMITMENTS

#### Funding

The Organization receives income from various funding sources to compensate for services rendered under cost-reimbursement and unit-rate contracts. These contracts are subject to possible audits by the appropriate government agencies. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of the Organization as of March 31, 2021, or on its changes in net assets for the year then ended.

The following table reflects the largest concentrations included in total operating revenue and government contracts and grants receivable as of and for the year ended March 31, 2021:

<u>Agency</u>	<u>Total Operating Revenue</u>	<u>Government Contracts and Grants Receivable</u>
Massachusetts Department of Public Health	68%	14%
Boston Public Health Commission	18%	8%
City of Worcester	10%	8%

#### Commitments

As of March 31, 2021, the Organization has received multiple contract commitments with various government and local agencies through fiscal year 2022. These contract commitments are considered conditional under ASC Topic 958, as the Organization must incur qualified costs or providing units of service to meet performance requirements prior to recognizing revenue. Total contracts committed but not recognized as of March 31, 2021, summarized by agency, are as follows:

Massachusetts Department of Public Health	\$ 722,114
Boston Public Health Commission	477,927
City of Worcester	166,901
Other grant	<u>15,463</u>
Total	<u>\$ 1,382,405</u>

The Organization entered into a relocation agreement with the Worcester Redevelopment Authority for a total of \$2,107,493 as of March 31, 2021, net of direct expenses incurred that include \$83,749 of professional fees. The balance of \$1,053,746 that has yet to be received as of March 31, 2021, represents 69% of the total government contracts and grants receivable balance.

## AIDS PROJECT WORCESTER, INC.

Notes to Financial Statements  
March 31, 2021

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### 4. INVESTMENTS

The investment portfolio as of March 31, 2021, is valued using Level 1 inputs (see Note 2) and is summarized as follows:

<u>Investment Type</u>	<u>Level 1</u>
Mutual funds - equities	\$ 54,420
Mutual funds - bonds	<u>42,576</u>
	<u>\$ 96,996</u>

Investments are not insured and are subject to ongoing market fluctuations. All investments have short-term liquidity and availability; accordingly, they are reflected as long-term assets in the accompanying statement of financial position. Investment income which includes interest and dividends and unrealized gains are included in interest and other revenue in the accompanying statement of activities.

### 5. PROPERTY AND EQUIPMENT AND CONSTRUCTION IN PROGRESS

Property and equipment consist of the following at March 31, 2021:

Furniture and equipment	\$ 48,705
Motor vehicles	<u>58,119</u>
	106,824
Less - accumulated depreciation	<u>(47,338)</u>
Net property and equipment	<u>\$ 59,486</u>

During fiscal year 2021, the Organization disposed of \$103,874 of property and equipment. As a result of the disposals, the Organization recognized a loss on disposal of \$2,744 in the accompanying statement of activities.

At March 31, 2021, construction in progress consists of renovations to leasehold improvements at their new location at 165 Southbridge Street, Worcester, Massachusetts. The project is expected to be completed in fiscal year 2022 and cost approximately \$1,700,000.

### 6. LINE OF CREDIT

The Organization has a \$300,000 line of credit available with a bank. Interest on outstanding borrowings is payable based on the *Wall Street Journal's* prime rate (3.25% at March 31, 2021). Principal is due on demand and is secured by the Organization's assets. There was no balance outstanding on the line of credit at March 31, 2021.

### 7. CONCENTRATIONS

The Organization maintains its cash and cash equivalents in various financial institutions insured within limits of the Federal Deposit Insurance Corporation (FDIC). At certain times during the year, balances exceeded the insured amounts. The Organization has not experienced any losses in such accounts and believes they are not exposed to any significant credit risk on cash and cash equivalents. The Organization performs periodic evaluations of the relative credit standings and limits the amount of credit exposure with these financial institutions. Also see Note 3 for additional concentrations.

## AIDS PROJECT WORCESTER, INC.

Notes to Financial Statements  
March 31, 2021

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### 8. LEASE OBLIGATIONS

The Organization leases several facilities under non-cancelable leases for its programs. The terms of these leases span from less than one to ten years and expire at various dates through September 2030. The monthly payments for these lease agreements range from approximately \$2,940 to \$8,800. In certain instances, the Organization is responsible for its proportionate share of real estate taxes and operating costs. In addition, the Organization also rents other facilities as a tenant-at-will.

The Organization was required by the terms of one of its leases to pay a security deposit. This security deposit for the year ended March 31, 2021, was \$34,556, which is reflected as deposits in the accompanying statement of financial position.

Rent expense for the year ended March 31, 2021, was \$149,946, which is included in rent and utilities in the accompanying statement of functional expenses. The future minimum lease payments are as follows for the fiscal years ending March 31:

2022	\$ 116,481
2023	112,800
2024	117,600
2025	122,400
2026	126,672
Thereafter	<u>618,192</u>
Total minimum lease payments	<u>\$ 1,214,145</u>

### 9. RELATED PARTY TRANSACTIONS

The Organization paid salaries and related expenses to two family members of the Executive Director during fiscal year 2021, which totaled \$16,866 for program support. These expenses are included in salaries and related expenses in the accompanying statement of functional expenses.

### 10. RETIREMENT PLAN

The Organization has a defined contribution (Simple IRA) plan for eligible employees. The Organization matches up to 3% of each eligible employee's compensation. Plan contributions for the year ended March 31, 2021, totaled \$32,596, which is included in employee benefits in the accompanying statement of functional expenses.

### 11. LIQUIDITY

The Organization's financial assets available within one year from the statement of financial position date for general operating expenses are as follows as of March 31, 2021:

Cash and cash equivalents	\$ 419,211
Government contracts and grants receivables	<u>1,528,866</u>
Total financial assets	1,948,077
Less - net assets with donor restrictions	<u>89,891</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,858,186</u>

**11. LIQUIDITY (Continued)**

The Organization's financial assets are available for use to cover its obligations as they become due. The Organization has a line of credit available in the amount of \$300,000 as of March 31, 2021, which it can use in the event of an unanticipated liquidity need. The Organization has \$96,996 of Board designated net assets available subject to Board approval. As of March 31, 2021, the Organization has financial assets equal to approximately eight and a half months of operating expenses.

**12. CONTINGENCY**

In March 2020, the COVID-19 coronavirus (COVID-19) pandemic emerged in the United States triggering widespread government mandated and voluntary business closures, which in turn have led to substantial interruptions in financial markets, employment and the economy as a whole. Though the potential financial effects cannot be reasonably estimated at this time, these circumstances may have adverse effects on the Organization, its operations and future financial statements. Management of the Organization is monitoring these events closely to assess the financial impact of the situation and determine appropriate courses of action. As of the date of this report, the Organization is unable to accurately predict how COVID-19 will affect the results of its operations because the disease's severity and the duration of the outbreak are uncertain.

**13. SURPLUS REVENUE RETENTION (DEFICIT)**

A not-for-profit provider is allowed to retain an annual surplus not to exceed 20% of revenue associated with services provided to departments of the Commonwealth of Massachusetts. The surpluses, as determined by the Operational Services Division (OSD) in each given year, may be used for the non-for-profit provider's charitable purposes. Any excess surplus should be used to reduce future contracts or be recouped as determined by OSD.

There was no surplus revenue retention for the year ended March 31, 2021. The Organization did not exceed the annual surplus limit.

**AIDS PROJECT WORCESTER, INC.**

Schedule of Expenditures of Federal Awards  
For the Year Ended March 31, 2021

<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Health and Human Services:</b>			
Passed through Boston Public Health Commission:			
HIV Emergency Relief Project Grants	93.914	N/A	\$ 431,860
COVID-19: HIV Emergency Relief Project Grants	93.914	N/A	32,198
Total CFDA #93.914			464,058
Passed through the Massachusetts Department of Public Health:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4944MM3181926001	95,450
Opioid STR	93.788	4944MM3181926001 2330MM3W21014181 2330MM3W19025143	213,485
HIV Prevention Activities Health Department Based	93.940	4944MM3181926001	125,991
COVID-19: Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	4944MM3181926001	467,283
Total U.S. Department of Health and Human Services			1,366,267
<b>U.S. Department of Housing and Urban Development:</b>			
Passed through the Massachusetts Department of Public Health:			
Housing Opportunities for Persons with AIDS	14.241	4944MM3181926001	109,978
Passed through the City of Worcester:			
Housing Opportunities for Persons with AIDS	14.241	N/A	235,642
Total U.S. Department of Housing and Urban Development and CFDA #14.241			345,620
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,711,887</b>

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal assistance activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**Note 2. Indirect Cost Rate**

The Organization has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance for only the HIV Emergency Relief Project Grants. For all other programs, the pass-through entities specified (not negotiated) an indirect cost rate of less than ten percent.

**Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in  
Accordance With Government Auditing Standards**

Independent Auditor's Report

To the Board of Directors of  
AIDS Project Worcester, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of AIDS Project Worcester, Inc. (the Organization), which comprise the statement of financial position as of March 31, 2021, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 4, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*AAFCPA, Inc.*

Westborough, Massachusetts  
August 4, 2021

**Report on Compliance for Each Major Federal Program and Report on Internal Control  
Over Compliance Required by the Uniform Guidance**

Independent Auditor's Report

To the Board of Directors of  
AIDS Project Worcester, Inc.:

**Report on Compliance for Each Major Federal Program**

We have audited AIDS Project Worcester, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major Federal program for the year ended March 31, 2021. The Organization's major Federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Organization's major Federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major Federal program. However, our audit does not provide a legal determination of the Organization's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended March 31, 2021.

## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on its major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*AAFCPA, Inc.*

Westborough, Massachusetts  
August 4, 2021

**AIDS PROJECT WORCESTER, INC.**Schedule of Findings and Questioned Costs  
March 31, 2021

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**1. SUMMARY OF AUDITOR'S RESULTS****Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Is a "going concern" emphasis-of-matter paragraph included in the auditor's report? ☐ Yes ☒ No

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No**Federal Awards**

Internal control over major Federal program:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major Federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of major Federal program:

<u>Major Federal Program or Cluster Title</u>	<u>Federal CFDA Number</u>
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

Auditee qualified as low-risk auditee? ☒ Yes ☐ No**2. FINANCIAL STATEMENT FINDINGS**

None

**3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

ORGANIZATION: AIDS PROJECT WORCESTER, INC.					ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited					FY END: 3/31/2021		FEIN: 042970467	
					Total Organization		Admin (M&G)		Fund Raising		Total All Programs		
REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	31,392	10,127	21,265		1E Total Direct Prog.Staff FTE/Exp 101-138	23.82	1,105,587	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	23.82	1,105,587
2R Gov. In-Kind/Capital Budget	71,400	XXXXXXXXXX	XXXXXXXXXX	71,400	2E Chief Executive Officer - FTE/Exp.	1.00	127,296		5,000			1.00	122,296
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.								
4R Total Contributions and In-Kind	102,792	10,127	21,265	71,400	4E Accting/Clerical/Support FTE/Expense	1.23	55,700	1.23	55,700				
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp	0.26	7,785	0.22	6,110	0.04	1,675		
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	2.49	190,781	1.45	66,810	0.04	1,675	1.00	122,296
7R Total Grants					7E Commercial Products & Svs/Mktng FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX		8E Total FTE/Salary/Wages	26.31	1,296,368	1.45	66,810	0.04	1,675	24.82	1,227,883
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX		9E Payroll Taxes 150		112,716		5,815		146		106,755
10R Dept. of Public Health (DPH)	1,715,634	XXXXXXXXXX	XXXXXXXXXX	1,715,634	10E Fringe Benefits 151		123,070		6,349		159		116,562
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments		2,004		2,004				
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		1,534,158		80,978		1,980		1,451,200
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		170,458		7,752		214		162,492
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		5,699		621		17		5,061
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		186,981		10,073		279		176,629
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		19,438		1,046		29		18,363
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		382,576		19,492		539		362,545
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX		18E Direct Care Consultant 201								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202								
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206		11,389		XXXXXXXXXX		XXXXXXXXXX		11,389
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX		22E Staff Training 204		4,274		1,320				2,954
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX		23E Staff Mileage / Travel 205		21,305		595				20,710
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		69,155						69,155
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX		25E Client Transportation 208		29,704		XXXXXXXXXX		XXXXXXXXXX		29,704
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208		4,842						4,842
27R Div.of Housing & Community Develop(OC)		XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract	28,396	XXXXXXXXXX	XXXXXXXXXX	28,396	28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211		209,025		XXXXXXXXXX		XXXXXXXXXX		209,025
30R Mass State Agency Non - POS	464,058	XXXXXXXXXX	XXXXXXXXXX	464,058	30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities	238,142	XXXXXXXXXX	XXXXXXXXXX	238,142	31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svs. 214								
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX		33E Program Supplies & Materials 215		149,363		XXXXXXXXXX		XXXXXXXXXX		149,363
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		35E Other Expense		28,755		8,883		24		19,848
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense		527,812		10,798		24		516,990
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410				XXXXXXXXXX				XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		39E Legal Fees 410								XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		40E Audit Fees 410		23,250		23,250				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX		41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		69,823		67,275		2,548		
43R Total Assistance and Fees	2,446,230	XXXXXXXXXX	XXXXXXXXXX	2,446,230	43E Leased Office/Program Office Equip.410,390								
44R Federated Fundraising					44E Office Equipment Depreciation 410								
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	21,104	21,104			47E Directors & Officers Insurance 410								XXXXXXXXXX
48R Other Revenue	57,941	57,789	152		48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(6,850)		6,850	49E Professional Insurance 410								
50R Released Net Assets-Program	12,644	12,644			50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		93,073		90,525		2,548		
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(201,793)		483		201,310
					53E Total Reimbursable & Fundraising Expense		2,537,619				5,574		2,532,045
53R TOTAL REVENUE	2,640,711	94,814	21,417	2,524,480	54E Direct State/Federal Non-Reimbursable Expense		24,303		6,850		XXXXXXXXXX		17,453
54R TOTAL EXPENSE = 56E	2,561,922		5,574	2,556,348	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		(6,850)				6,850
55R OPERATING RESULTS	78,789	94,814	15,843	(31,868)	56E TOTAL EXPENSE = 56R		2,561,922				5,574		2,556,348
COMPENSATION DISCLOSURE					NON-REIMBURSABLE EXPENSE DETAIL					Note to Readers : Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.					1N Direct Employee Compensation & Related Exp.					XXXXXXXXXX			
					2N Direct Occupancy					XXXXXXXXXX			
					3N Direct Other Program/Operating					XXXXXXXXXX			
					4N Direct Subcontract Expense					XXXXXXXXXX			
					5N Direct Administrative Expense		6,850		6,850	XXXXXXXXXX			
					6N Direct Other Expense					XXXXXXXXXX			
					7N Direct Depreciation		17,453			XXXXXXXXXX			17,453
					8N Total Direct Non-Reimbursable (must tie to 54E)		24,303		6,850	XXXXXXXXXX			17,453
					9N Total Direct and Allocated Non-Reimbursable (54E+55E)		24,303			XXXXXXXXXX			24,303
					10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		173,064		94,814	XXXXXXXXXX			78,250
					11N Capital Budget Revenue Adjustments		(53,947)			XXXXXXXXXX			(53,947)
					12N Excess of Non-Reimb./Fundraising Expense over Offsets		(94,814)		(94,814)	XXXXXXXXXX			
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)					Description of Admin (M&G) Direct Non-Reimbursable Exp. Working capital interest, staff & board entertainment expenses								

**AIDS PROJECT WORCESTER, INC.**  
**FEIN: 04-29770467**

Supplemental Schedule A Attachments  
March 31, 2021

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**General Comment**

Salaries and FTEs included on Schedules A and B are properly recorded.

**Compensation Disclosure, Line 1C - 3C**

"Other compensation" of \$9,954 for the Chief Executive Officer includes the employer's portion of health insurance. These benefits are available to all employees.

**Line 48R - Other Revenues**

Change in Estimate of Unemployment Liability	\$ 57,619
Other Revenue	170
Independent Revenue	152
	<hr/>
	\$ 57,941

**Line 35E - Other Expense**

Office Supplies	\$ 10,375
Payroll and AP Processing Fees	4,775
Subscriptions	4,552
Membership Dues	4,073
Postage	1,803
Bank Fees	1,287
Program Supplies/Materials	1,258
Photocopying	622
Advertising - Personnel	10
	<hr/>
	\$ 28,755

**Line 42E - Other Professional Fees**

Subcontracted Services	\$ 69,823
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ORGANIZATION: AIDS PROJECT WORCESTER, INC.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 3/31/2021

FEIN: 042970467

UFR Program Number: 1

Program Name: AIDS SERVICES AND PREVENTION

Description: AIDS SERVICES AND PREVENTION

Catalog of Federal Domestic Assistance #: 93.914

B 93.323

\*Program Type: 27

Program Address: 165 SOUTHBRIDGE STREET

Worcester

MA

01608

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

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

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 = 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

REVENUE

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. (DOE)

24R Parole Board (PAR)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Develop(OCDD)

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

0S STAFFING # hours/yr = 1.00 FTE: 2080

1S Program Director (UFR Title 102)

2S Program Function Manager (UFR Title 101)

3S Asst. Program Director (UFR Title 103)

4S Supervising Professional (UFR Title 104)

5S Physician & Psychiatrist (UFR Title 105 & 121)

6S Physician Asst. (UFR Title 106)

7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107)

8S R.N. - Non Masters (UFR Title 108)

9S L.P.N. (UFR Title 109)

10S Pharmacist (UFR Title 110)

11S Occupational Therapist (UFR Title 111)

12S Physical Therapist (UFR Title 112)

13S Speech / Lang. Pathol., Audiologist (UFR Title 113)

14S Dietician / Nutritionist (UFR Title 114)

15S Spec. Education Teacher (UFR Title 115)

16S Teacher (UFR Title 116)

17S Day Care Director (UFR Title 117)

18S Day Care Lead Teacher (UFR Title 118)

19S Day Care Teacher (UFR Title 119)

20S Day Care Asst. Teacher / Aide (UFR Title 120)

21S Psychologist - Doctorate (UFR Title 122)

22S Clinician-(formerly Psych.Masters)(UFR Title 123)

23S Social Worker - L.I.C.S.W. (UFR Title 124)

24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)

25S Licensed Counselor (UFR Title 127)

26S Cert. Voc. Rehab. Counselor (UFR Title 128)

27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)

28S Counselor (UFR Title 130)

29S Case Worker / Manager - Masters (UFR Title 131)

30S Case Worker / Manager (UFR Title 132)

31S Direct Care / Prog. Staff Superv. (UFR Title 133)

32S Direct Care / Prog. Staff III (UFR Title 134)

33S Direct Care / Prog. Staff II (UFR Title 135)

34S Direct Care / Prog. Staff I (UFR Title 136)

35S Prog. Secretarial / Clerical Staff (UFR Title 137)

36S Maintenance, House/Groundskeeping, Cook 138

37S Direct Care / Driver Staff (UFR Title 138)

38S Direct Care Overtime, Shift Differential and Relief

39S Total Direct Program Staff = 1E

11R

21R

31R

41R

51R

61R

71R

81R

91R

101R

111R

121R

131R

141R

151R

161R

171R

181R

191R

201R

211R

221R

231R

241R

251R

261R

271R

281R

291R

301R

311R

321R

331R

341R

351R

361R

371R

381R

391R

401R

411R

421R

431R

441R

451R

461R

471R

481R

491R

501R

511R

521R

531R

1S

2S

3S

4S

5S

6S

7S

SERVICE STATISTICS

Enter defined unit of service: CONTRACT

Enter total unit capacity: 99,224

Undup #

# service units

Clients

delivered

19,811

99,224

19,811

99,224

1C DPH

2C

3C

4C

5C

6S

7S

OSD's Program

Performance Report (D-1

Internet filing system)

suspended for FY '08

filings.

Publicly sponsored clients:

Privately sponsored clients:

Free Care clients:

Total:

49443181926

4635

MASSACHUSETTS CONTRACT INFORMATION

Dept

Contract ID -11 Characters

MMARS Code

1C DPH

49443181926

4635

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name

FEIN

Expense Amt.

Umass Memorial Medical Gr

042911067

9,250

POS SUBCONTRACT INFORMATION

State Dept

Payor Name

Payor's FEIN

1PS

2PS

3PS

Comm. Of MA Surplus Rev. Retention Share

N/A

PREPARER COMMENTS: Salary on Line 2 is correct; MMARS code agrees to OSD POS Expenditure List

NON-REIMBURSABLE EXPENSE DETAIL

Description

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

8N Total Direct Non-Reimbursable (Tie to 54E)

9N Total Direct and Allocated Non-Reimb. (54E+55E)

10N Eligible Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

17,453

17,453

17,453

71,400

(53,947)

Depreciation of Fixed Assets purchased with DPH Funds

(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.)

Page 24

**AIDS PROJECT WORCESTER, INC.**

**FEIN: 04-29770467**

Supplemental Schedule B Attachment

March 31, 2021

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<u>Program</u>	<u>Program Name</u>	<u>CFDA</u>
1	AIDS Services and Prevention	93.959
		93.788
		93.940
		14.241



ORGANIZATION: AIDS PROJECT WORCESTER, INC.

## PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 3/31/2021

FEIN: 042970467

UFR Program Number: 8

Program Name: Housing Opportunities for People with AIDS

Description: Housing Opportunities for People with AIDS

Catalog of Federal Domestic Assistance #: 14.241

B

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

\*Program Type: N/A

Program Address: 165 SOUTHBRIDGE STREET  
(Number/Street)WORCESTER  
(City)MA 01608  
(State) (Zipcode)

# 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		05 STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.05	2,446	1E Total Direct Program Staff = 39S	0.91	33,603		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Actgng/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 Commerical products & Svs/Mktng				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.91	33,603		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		2,922		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		3,190		
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.		39,715		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		4,872		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		193		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		6,330		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		658		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		12,053		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205				
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		176,648		
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	235,642	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)	0.75	27,167	33E Program Supplies & Materials 215		1,717		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.11	3,990	35E Other Expense		3,139		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		181,504		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410				
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	0.91	33,603	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	235,642				51E Total Direct Administrative Expense				%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		5,373		%
45R Commercial Activities					53E Total Reimbursable Expense		238,645		%
46R Non-Charitable Revenue		3SS OSD's Program Publicly sponsored clients:			54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue		4SS Performance Report (D-1 Privately sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Expense		6,850		%
48R Other Revenue		5SS Internet filing system) Free Care clients:			56E TOTAL EXPENSE		245,495		%
49R Allocated Admin (M&G) Revenue	6,850	6SS suspended for FY '08 Total:			57E TOTAL REVENUE = 53R		242,492		%
50R Released Net Assets-Program		7SS filings. <input type="checkbox"/>			58E OPERATING RESULTS		(3,003)		%
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	242,492								

## SERVICE STATISTICS

1SS Enter defined unit of service: \_\_\_\_\_  
2SS Enter total unit capacity: \_\_\_\_\_Undup # # service units  
Clients delivered3SS 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

Description	
1N Direct Employee Compensation & Related Exp.	
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	
9N Total Direct and Allocated Non-Reimb. (54E+55E)	6,850
10N Eligible Non-Reimbursable Exp. Revenue Offsets	6,850
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	

## Description

(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: AIDS PROJECT WORCESTER, INC.

## PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 3/31/2021

FEIN: 042970467

UFR Program Number: 9

Program Name: SWAGLY

Description: Support for Worcester Area Gay &amp; Lesbian Youth

Catalog of Federal Domestic Assistance #: B

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

\*Program Type: 27

Program Address: 165 SOUTHBIDGE STREET

WORCESTER

MA

01608

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

# operating hours/week (e.g., 40): 20.00

(Number/Street)

(City)

(State)

(Zipcode)

**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 = HCFC/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	0.31	10,824		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.31	10,824		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		941		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		1,028		
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.		12,793		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		1,633		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		65		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		2,122		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		221		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		4,041		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		312		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		632		
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(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract	28,396	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	2,500	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		12,607		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	0.31	10,824	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		183		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		13,734		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410				
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	0.31	10,824	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	30,896				51E Total Direct Administrative Expense				%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		2,900		%
45R Commercial Activities					53E Total Reimbursable Expense		33,468		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue					56E TOTAL EXPENSE		33,468		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		30,896		%
50R Released Net Assets-Program					58E OPERATING RESULTS		(2,572)		
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	30,896								

## SERVICE STATISTICS

1SS Enter defined unit of service:

2SS Enter total unit capacity:

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 DPH	BAGLY, INC.	042785336
2PS		
3PS		

## NON-REIMBURSABLE EXPENSE DETAIL

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

PREPARER COMMENTS:

ORGANIZATION: AIDS PROJECT WORCESTER, INC.

## PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 3/31/2021

FEIN: 042970467

UFR Program Number: 10

Program Name: OPIOID OUTREACH

Description: OPIOID OUTREACH

Catalog of Federal Domestic Assistance #: 93.788

B

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

\*Program Type: 27

Program Address: 165 SOUTHBRIDGE STREET

WORCESTER

MA

01608

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

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

(Number/Street)

(City)

(State)

(Zipcode)

**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

REVENUE		0S STAFFING # hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		0.19	11,140	1E Total Direct Program Staff = 39S	1.17	43,943		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer	0.20	20,397		
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	0.20	20,397		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)				7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	1.37	64,340		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		5,594		
10R Dept. of Public Health (DPH)	120,235	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		6,108		
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.		76,042		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E Facility and Prog. Equip.Expenses 301,390		7,366		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		292		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390		9,570		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390		995		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		18,223		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206		2,139		
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204		445		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)				23E Staff Mileage / Travel 205		311		
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		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)		0.63	19,886	33E Program Supplies & Materials 215		12,603		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)				34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		0.35	12,917	35E Other Expense		824		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138				36E Total Other Program Expense		16,322		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410				
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		1.17	43,943	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	120,235					51E Total Direct Administrative Expense				%
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation		10,493		%
45R Commercial Activities						53E Total Reimbursable Expense		121,080		%
46R Non-Charitable Revenue		3SS OSD's Program Publicly sponsored clients:		340	1,700	54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue		4SS Performance Report (D-1 Privately sponsored clients:				55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue		5SS Internet filing system) Free Care clients:				56E TOTAL EXPENSE		121,080		%
49R Allocated Admin (M&G) Revenue		6SS suspended for FY '08 Total:		340	1,700	57E TOTAL REVENUE = 53R		120,235		%
50R Released Net Assets-Program		7SS filings.				58E OPERATING RESULTS		(845)		%
51R Released Net Assets-Equipment										
52R Released Net Assets-Time										
53R Total Revenue = 57E	120,235									

## SERVICE STATISTICS

1SS Enter defined unit of service: CONTRACT  
2SS Enter total unit capacity: 1,700

Undup # # service units  
Clients delivered

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

## MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C DPH	23303W21014	4650
2C DPH	23303W19025	4650
3C		
4C		
5C		

## POS SUBCONTRACT INFORMATION

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

## NON-REIMBURSABLE EXPENSE DETAIL

Description	
1N Direct Employee Compensation & Related Exp.	
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)	(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.)
10N Eligible Non-Reimbursable Exp. Revenue Offsets	
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	

PREPARER COMMENTS: Salary on Line 2 is correct; MMARS code agrees to OSD POS Expenditure List

ORGANIZATION: AIDS PROJECT WORCESTER, INC.

## PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 3/31/2021

FEIN: 042970467

UFR Program Number: 11

Program Name: VACANT

Description:

Catalog of Federal Domestic Assistance #: B

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

\*Program Type:

Program Address:

(Number/Street)

(City)

(State)

(Zipcode)

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

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

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

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

REVENUE	STAFFING # hours/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S				%
2R Gov. In-Kind/Capital Budget	2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private In-Kind	3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	4S Supervising Professional (UFR Title 104)			4E Acting/Clerical Support				
5R Mass Gov. Grant	5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants	7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)	8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages				
9R Dept. of Developmental Services(DDS/DMR)	9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150				
10R Dept. of Public Health (DPH)	10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151				
11R Dept. of Children and Families (DCF/DSS)	11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/WEL)	12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.				%
13R Dept. of Youth Services (DYS)	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract	14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP	15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390				
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				%
18R MA. Rehabilitation Commission (MRC)	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)	19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract	20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher	21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)	22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)	23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205				
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(OCDC)	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				
34R Medicaid - Direct Payments	34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R Medicare	36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense				%
37R Mass. Govt. Client Stipends	37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410				
38R Client Resources	38S Direct Care Overtime, Shift Differential and Relief		XXXXXX	43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets	39S Total Direct Program Staff = 1E			44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets				48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)				49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets				50E Working Capital Interest 410				
43R Total Assistance and Fees				51E Total Direct Administrative Expense				%
44R Federated Fundraising				52E Admin (M&G) Reporting Center Allocation				%
45R Commercial Activities				53E Total Reimbursable Expense				%
46R Non-Charitable Revenue				54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue				55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue				56E TOTAL EXPENSE				%
49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R				%
50R Released Net Assets-Program				58E OPERATING RESULTS				
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								

## SERVICE STATISTICS

1SS Enter defined unit of service:

2SS Enter total unit capacity:

Undup # # service units  
Clients delivered

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

## 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		

## SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

## NON-REIMBURSABLE EXPENSE DETAIL

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

(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.)



#### **BOARD OF DIRECTORS' ACKNOWLEDGEMENT**

We, the Board of Directors of AIDS Project Worcester, Inc., met on August 4, 2021 and have voted to recognize and accept the representations of management and the expression of opinions by AAFCPAs, Inc. 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 March 31, 2021.

In addition, we, the Board of Directors of AIDS Project Worcester, Inc., hereby certify under penalty of perjury that to the best of the members of the Board of Directors' 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 March 31, 2021.

*Signatory for Board of Directors:*

*Title:* Board Chair

*Date:* August 10, 2021