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Lieutenant Governor

KIAME MAHANIAH, MD, MBA
Secretary, Executive Office
of Health & Human Services

ROBIN LIPSON
Secretary, Executive Office of
Aging & Independence

PI – 25-12

Ref: PI-02-42 Title III-C Nutrition Services Standard Invoice

TO: Area Agencies on Aging (AAAs), Aging Service Access Points (ASAPs), Executive Directors, Nutrition Directors, Program Managers, Finance Directors, AAA Planners

FROM: Kelly Slattery, Director of Nutrition Services

DATE: 10/14/2025

RE: Title III-C Senior Nutrition Program Invoicing and Financial Reporting

Background:

The purpose of this Program Instruction (PI) is to clarify financial reporting standards for the Senior Nutrition Program. The Senior Nutrition Program utilizes multiple funding streams to meet the nutritional needs of older adults. Federal funds including Title III-C and Nutrition Services Incentive Plan (NSIP), and state funds including State Elder Lunch (SEL) are allocated by the Executive office of Aging & Independence (AGE).

Area Agencies on Aging (AAAs) are required to submit a monthly report showing total meals prepared and served, gross expenses and revenues, participant information, and other data. This monthly report is used as the required backup documentation when requesting or drawing down federal and state funds from AGE. This backup document is also the tool used by AGE to track programmatic finances and must be submitted each month to provide a full 12-month view of income and expenditures, even if funds have been exhausted before the end of the year.

Title III-C Invoice:

The backup document required for request of federal funds shows all **revenue** streams including but not limited to voluntary contributions, nutrition counseling and Medical Nutrition Therapy, local or municipal revenue, revenue from health plan (ACO, PACE, OneCare, and SCO) payments, value of commodity foods, grants, catering revenue if applicable, and other relevant information as appropriate. The backup document should also show all **expenses** including but not limited to raw materials, packaging, salaries and administrative costs, rental expenses, and other relevant information as appropriate.

The backup document will calculate a federal funding request less revenue from health plan (ACO, PACE, OneCare, and SCO) payments, as meals funded by these programs do not meet

requirements to be considered Title III meals. A PDF version of this document can be found in Attachment C of this PI.

Tabs:

Meal Cost Tab – In columns A and B, list all contracted caterers and the meal types they provide as per contracted agreement. Data should be sorted by caterer and meal type they provide; a reference tab has been added to backup document with meal types and caterers. It may be helpful to create a caterer breakdown from invoices as they are received, then translate this data directly to the meal cost tab. See example in Attachment A from Access Care Partners.

In column C, list the total of all meals prepared by the caterer in column A for the month, regardless of funding stream. See Attachment B for an example. If you are unsure where to find this data for your program, contact ASAP nutrition program director. Do not include Senior Farmer's Market Nutrition Program produce deliveries as these do not meet nutrition standards to qualify as meals.

Use Columns E through P to itemize expenses associated with preparation and delivery of meals reported in column C. Again, this data can be easily translated from a caterer breakdown, example above.

Meal Preparation Expenditures

- **Raw Food** — Use invoices from caterers to report total food cost for prepared menu less commodity credits. AAAs may list expenses incurred for frozen meals purchased from the state frozen meal vendor for consumers enrolled in a health plan including the cost of the meal and handling expenses from the contracted caterer. AAAs may list handling expenses charged from the contracted caterer for Title III consumers, but not raw food expenses as these meals are purchased by AGE.
- **Commissary Labor** — Any caterer or self-prepared labor costs associated with meal production, preparation, service, and packaging, food service management, transportation labor (drivers) and Nutritionist costs associated with meal preparation and delivery to a food service site.
 - This is where caterer charges for creating frozen meal packs should go.
 - Nutrition Programs with their own kitchen should list salaries and wages of kitchen staff here.
- **Administration** — Include meal preparation expenses including administrative salaries, travel, fees, insurance, office supplies, postage, printing, rent, utilities, telephone, maintenance, equipment repairs, small equipment, garbage collection, extermination and trainings.
- **Transportation** — Report gas, oil, van maintenance, depreciation and insurance costs tied to the preparation of meals.

Related Meal Costs — This grouping, and the associated sub-categories, is designed to register the remaining expenses that are an integral part of the delivery of a meal but fall outside the cost of meal preparation expenditures. Nutrition Programs, whether

contracting with a caterer or self-operated, should use the six categories to report all additional items associated with the cost of providing a meal.

- Disposable Serving Ware — Report caterer or self-prepared expenditures of disposable items tied to the serving of meals, e.g., serving ware, including paper and plastic plates, plastic utensils, straws, napkins, styro containers, aluminum containers and paper placemats.
- Disposable Site Supplies — Incorporate the cost of soaps, detergents, plastic garbage bags, wrap and other disposable site supplies. Include storage and handling of disposables.
- Transportation/Site and Home Delivered — Account for the transportation costs linked with the delivery of home delivered meals to clients. Incorporate meal delivery outlays tied to driver mileage, stipends, reimbursement of volunteers and gasoline. Separate site transportation expenditures when acceptable and practical; include site transportation with home delivered transportation costs if separating the two items is problematical.
- Other — This category includes the balance of expenditures associated with meal services, including site rent, maintenance and utilities, office supplies, nutrition education and outreach services tied to meeting the needs of participants, meal related insurance and other costs linked to meal services. Include oral nutrition supplements here.

Revenues and Expenditures Tab – this tab reports all expenses and revenues for the senior nutrition program, including but not limited to Title III-C related expenses and revenues.

- Revenues:
 - NSIP Cash — Report funds drawn from NSIP unit contract.
 - NSIP Commodity Credit – Report the value of commodity products used, which should be issued as a monthly credit from caterer.
 - Program Income — Report voluntary contributions here.
 - State Elder Lunch — Report funds drawn from SEL unit contract.
 - Non-Federal In-kind Contributions — Non-federal in-kind contributions are non-cash donations of property, goods, or services provided by third parties that are used to meet the matching requirements for a federal award. These contributions can include volunteer time, donated space or equipment, and materials, but they must be necessary, reasonable, allowable under the specific federal program, and documented to show their value, according to 2 CFR 200.306. Please note that a Nutrition Program/Area Agency on Aging cannot withhold Title III-C services from a community that will not or cannot provide local cash contributions.
 - Local - Report local grants, rental revenue, early payment rebates, program fees charged, etc.
 - Other - Report revenue generated from private pay meals, oral nutrition supplements and Nutrition Counseling (Medical Nutrition Therapy) services. Use “other” tab if attachment is being submitted.

- Expenses:
 - Other Program Support – All expenses not included above. Also, use this section to account for expenses towards administering and delivering produce for the Senior Farmer's Market Nutrition Program (SFMNP).
- The worksheet sheet will calculate the title III-C Nutrition Services Funding Request by subtracting gross expenses from gross revenue. **The Title III-C Nutrition Services Funding Request should match the invoice amount submitted through e-invoicing until Title III-C funds are exhausted.**

Meal Information Tab

- Total Meals Prepared should match total meals prepared on Meal Cost tab.
- Total Meals delivered can be found in the Aging & Disability Agency Summary Report, by program.
- List Grab and Go meals separately under congregate or home delivered as appropriate. Reference Grab and Go PI 25-11 for additional guidance.
- AGE does not require AAAs to list Homeless Meals separately, but they have the option to do so if that helps to identify program planning for the AAA.
- Under HDM Served, report separately in row 22 the total of ACO, OneCare, PACE, and SCO meals, and private pay and/or locally funded meals.
- Do not skip Participant Information section. While the Area Agency on Aging annual OAAPS data report records these data points, AGE also requires monthly completion of such data.

HDM and Congregate Breakdown Tab

- Use this tab to track YTD Title III-C drawdown amounts.

State Elder Lunch and NSIP submissions:

Because these are unit contracts, AAAs need only submit the invoice via e-invoicing to draw down these funding sources. Income from State Elder Lunch and NSIP should be reported on the Title III-C backup document. Revenue from State Elder Lunch and NSIP funds should be reported on the Title III-C backup document under each respective category of funds.

Submission Requirements:

All Title III-C Nutrition Programs are responsible for completing and submitting the monthly backup report for a full 12-month cycle, even if all funds have been expended prior to completion of the 12-month cycle, or if Title III-C funds are not used in a particular month. The deadline for submission is 25 days after the end of the service month.

Effective Date:

10/1/2025

Contact:

If you have questions about this PI, please contact Kelly Slattery, Director of Nutrition Programs, kelly.slattery@mass.gov or Ted Zimmerman, Ted.Zimmerman@mass.gov.

Attachment A

Caterer Breakdown example adapted from Access Care Partners

Month	Caterer							
	Congregate (Regular Café)	Home Delivered	Supper (Cold)	Medically Tailored	Latino HDM (Latino HD)	Vegetarian HDM	Weekend Frozen Cold Pack	Breakfast
RAW FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISPOSABLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment B

Listing of Caterers and Meal Types

October, 2025

Food Service Contract	Meal Service (category)	Total Meals Prepared	Total meal services expenditures
Joe's Foods	Home Delivered Meal (HDM) Lunch weekday	500	100
	Congregate Breakfast	10	10
	HDM Therapeutic Weekday	15	25
Yummy foods	Congregate Lunch Cultural	20	100
	HDM Cultural Weekday	25	20
Love it Caterers	Grab and Go	30	100
Kosher Catering Inc	HDM Supper Weekday	35	100
State Frozen Meal Vendor	HDM Weekend or Holiday	40	100
	HDM Therapeutic Weekday	50	150
Emergency Meals R Us	Emergency Meals	55	100
Small Town COA	Congregate Lunch	60	100

Attachment C

Title III-C Invoice Backup Document Instructions Tab

FFY2026 - Title III Invoice Instructions for IIIC (FFY26-IIIC):

Use the workbook to submit Title III-C Nutrition Services required back-up for October 2025 through September 2026. This workbook should be attached to the Title III Nutrition invoice in E-invoicing monthly.

1. In using the workbook for the first time, enter on the sheet "III-C Revenue&Expenditures" the following items: AAA, ASAP or Nutrition Program name, Vendor Code #, Title IIIC Contract #, estimated FFY25 Title IIIC continuation and FFY26 Title III-C income - light blue cells located within first eight rows.
2. For detailed instructions on the proper submission of this workbook, please reference (insert PI hyperlink here). Failure to properly report required data in this workbook may lead to a rejection of monthly invoice and a delay in Title IIIC funding.
4. AAAs and Nutrition Projects must submit the invoice and this back-up workbook through E-invoicing by the 25th of each month, following the month of service.
5. This workbook is required to be submitted every month to report meals served and gross revenue and expenditures, even if the E-invoice request amount is zero.
6. Excluding the Meal Cost tab, all tabs on the spreadsheet are protected. Please do not change the format, formulas and file name.

Executive Office of Aging & Independence Contacts:

Nutrition Program: Kelly Slattery Kelly.Slattery@mass.gov
Accounting & Contracts: Christina Martinez Christina.H.Martnez2@mass.gov
General Title III: Ted Zimmerman Ted.Zimmerman@mass.gov

<	>	Instructions	Meal Cost	Reference Caterer & Meal Types	III-C Revenue&Expenditures	Meal Information	HDM
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Meal Cost Tab

1	Title III-C Revenue and Expenditures - Meal Cost - FFY2026																
2																	
3	October 2025																
4	AAA: - Nutrition Program: -																
5																	
6	Food Service Contract (Caterer)	Meal Type	Total Meals Prepared	Total Meal Services Expenditures	Meal Preparation Expenditures:					Profit	Meal Preparation Sub-Total	Meal Related Cost					
7					Raw Food	Commissary Labor	Administration	Transportation				Disposable Serving Ware	Disposable Site Supplies	Transportation/ Site	Transportation/ Home Delivered Meals	Equipment Purchase, Rental/ Maintenance	Other (maintain documentation at project)
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20	October Total :																
21																	
22	November 2025																
23	AAA: - Nutrition Program: -																
24																	
25	Food Service Contract (Caterer)	Meal Type	Total Meals Prepared	Total Meal Services Expenditures	Meal Preparation Expenditures:					Profit	Meal Preparation Sub-Total	Meal Related Cost					
26					Raw Food	Commissary Labor	Administration	Transportation				Disposable Serving Ware	Disposable Site Supplies	Transportation/ Site	Transportation/ Home Delivered Meals	Equipment Purchase, Rental/ Maintenance	Other (maintain documentation at project)
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	

Reference Caterer & Meal Types Tab

1	Contracted Caterer	Meal Provided
2	Berkshire Medical Center	HDM Lunch Weekday (Don't include any medically tailored or cultural meals in this number)
3	Brooklyn Kitchen	Congregate Breakfast
4	Chartwells	Congregate Lunch
5	Cityfresh	Congregate Lunch Cultural
6	Delaney's Market	Congregate Supper
7	Emergi Meals	Congregate Supper Cultural
8	Emily's Family Foods	Congregate Weekend
9	Father Bills	Emergency Meals
10	First Baptist church	Grab and Go
11	Fresh Pax	HDM Breakfast Weekday
12	GBCGAC	HDM Cultural Weekday (breakfast, lunch, or supper)
13	Hebrew Senior Life	HDM Supper Weekday
14	Jewish Community Center	HDM Therapeutic Weekday (medically tailored meals)
15	Jewish Healthcare Center	HDM Weekend or Holiday
16	Johnny's Kitchenette	
17	Kitty Murtaghs	
18	Larry Levine	
19	Latino/Vietnamese MOW - WFFF	
20	Local COA (Specify)	
21	Local Restaurant (specify)	
22	Loving	
23	Martha's Vineyard Hospital	
24	Mount Pleasant Home	
25	Quinsigamond CC	
26	Rogerson House	
27	Self Op Kitchen	
28	Spinelli's	
29	State Approved Frozen Meals Vendor	
30	Trio - Springfield	
31	Trio - Woburn	
32	Trio- W. Bridgewater	
33	Wildfire	
34		
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43		
44		

III-C Revenue & Expenditures Tab

1	Title III-C Revenue and Expenditures - Meal Information - FFY2026													
2														
3	Agency Name - AAA: -													
4	Agency Name - Nutrition Project: -													
5														
6														
7	Description	2025				2026								FFY26
8	Meal Information	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
9	Total Meals Prepared	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Total Meals Served													
12	Congregate Meals Served													
13	Title III-C1	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Grab & Go	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Other (including homeless)	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Congregate Meals Subtotal:	-	-	-	-	-	-	-	-	-	-	-	-	-
17														
18	Home Delivered Meals Served													
19	Title III-C2	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Grab & Go	-	-	-	-	-	-	-	-	-	-	-	-	-
21	State Home Care	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Is from Healthplan, Private Pay, & Locally Funded	-	-	-	-	-	-	-	-	-	-	-	-	-
23	HDM Subtotal:	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Meals Served	-	-	-	-	-	-	-	-	-	-	-	-	-
25														
26	Duplicated Meal Count	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Cost per Meal													
29	Average Cost per Meal Prepared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Average Cost per Meal Delivered	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31														
32	Participant Information													
33	Elders, Spouses and Other Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Staff and Guests Under 60	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Volunteers Under 60	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Handicapped Under 60	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total Recipient Data	-	-	-	-	-	-	-	-	-	-	-	-	-
38														
39	USDA Commodity Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Raw Food Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	NSIP Cash Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42														
43	Congregate Meals Served %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
44	HDM Served %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45														
46														
47														
48														
49														

HDM and Congregate Breakdown Tab

1				
2				
3	Month	Home Delivered Meals	Congregate Meals	Total
4				
5	Total T3 Award	\$ -	\$ -	\$ -
6				
7	October 2025	\$ -	\$ -	\$ -
8	November 2025	\$ -	\$ -	\$ -
9	December 2025	\$ -	\$ -	\$ -
10	January 2026	\$ -	\$ -	\$ -
11	February 2026	\$ -	\$ -	\$ -
12	March 2026	\$ -	\$ -	\$ -
13	April 2026	\$ -	\$ -	\$ -
14	May 2026	\$ -	\$ -	\$ -
15	June 2026	\$ -	\$ -	\$ -
16	July 2026	\$ -	\$ -	\$ -
17	August 2026	\$ -	\$ -	\$ -
18	September 2026	\$ -	\$ -	\$ -
19				
20	YTD Total	\$ -	\$ -	\$ -
21				
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OtherTab

1													
2		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
3													
4	Other Revenues												
5													
6													
7													
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9													
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11													
12													
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16													
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20													
21	Other Outlays												
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< >		Instructions	Meal Cost	Reference Caterer & Meal Types	III-C Revenue&Expenditures	Meal Information	HDM and Congregate Breakdown	Other	+				