



**Commonwealth of Massachusetts**  
**Executive Office of Health and Human Services**  
**Office of Medicaid**  
600 Washington Street  
Boston, MA 02111  
[www.mass.gov/masshealth](http://www.mass.gov/masshealth)



**MassHealth**  
**Long Term Care Facility Bulletin 91**  
**April 2006**

**TO:** Nursing Facilities, Chronic Disease and Rehabilitation Inpatient Hospitals, and Psychiatric Inpatient Hospitals Participating in MassHealth

**FROM:** Beth Waldman, Medicaid Director *BW*

**RE:** **Annual Accounting for Personal Needs Allowance Funds**

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**Background**

MassHealth regulations at 130 CMR 456.615 require that long-term-care facilities make an accounting of the balances of the personal needs allowance (PNA) funds for each MassHealth member for whom the facility handles funds.

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**May 31, 2006, Deadline  
for PNA-1 Submissions**

To comply with these regulations, long-term-care facilities must use the PNA-1. This form must be dated and signed by the facility's administrator and sent to the following address by **May 31, 2006**.

Financial Compliance Unit  
529 Main Street, 3rd Floor  
Charlestown, MA 02129

On the PNA-1, state the PNA balance total for each MassHealth member as of **March 31, 2006**. Attach to the PNA-1 a copy of the bank statement(s) and reconciliation(s) of the aggregate trustee bank account(s) as of **March 31, 2006**, and submit these documents to the above address.

Providers may use their own reconciliation form or may use the reconciliation form (PNA-2) attached to this bulletin. This form is available online on the MassHealth Web site at [www.mass.gov/masshealthpubs](http://www.mass.gov/masshealthpubs). Click on "Provider Library" then on "MassHealth Provider Forms." **Please Note:** The reconciled bank balance must agree with the **Total PNA Balance** on the PNA-1 form.

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*(continued on next page)*

**May 31, 2006, Deadline  
for PNA-1 Submissions**  
(cont.)

Providers using Microsoft Excel or Access to maintain listings of patient balances may submit the files on a 3½" floppy disk or CD. It is suggested that these disks be enclosed in a disk-mailer envelope. Attach the disk or CD to the PNA-1 form and indicate the list as an attachment on the PNA-1. The PNA-1 form can be downloaded from the MassHealth Web site at [www.mass.gov/masshealthpubs](http://www.mass.gov/masshealthpubs). If the facility does not handle PNA funds for any members, the facility must state this on the PNA-1. The form must then be dated and signed by the facility administrator, and sent to the address listed on the front of this bulletin.

If a facility does not submit the PNA-1 by May 31, 2006, or if the form is incomplete, the facility may be subject to administrative sanction.

A copy of the PNA-1 and the PNA-2 are enclosed with this bulletin. These forms may be photocopied as needed.

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**Questions**

If you have any questions about the information in this bulletin, call the MassHealth Financial Compliance Unit at 617-886-8087.

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# Statement of Members' Personal Needs Accounts

Commonwealth of Massachusetts • Executive Office of Health and Human Services • Office of Medicaid

Name of Facility	Provider Number
Address	Business Phone
City/Town                              State      Zip	Business Fax

I hereby certify under penalty of perjury that the information in this report and any attachments is true and correct to the best of my knowledge and belief.

Prepared by (please print)	Signature	Date / /
Administrator (please print)	Signature	Date / /

Please check here if you **do not** maintain PNA accounts for MassHealth residents.

**THE FOLLOWING INFORMATION IS REQUIRED IN ADDITION TO A COMPLETED PNA-I.**

Please submit the patient balances in one of the following formats. (Circle your choice.)

1. 3½" Disk
2. CD
3. Electronic Printout (Excel, Access)
4. Handwritten on the enclosed PNA-2 form

**I. A listing of all MassHealth members whose PNA funds are managed by the facility**

This must include:

- Member name (first and last)
- Social security number
- Account balance as of March 31, 2006
- Bank book number or aggregate trustee bank account number

**2. A COPY of the aggregate trustee bank statement or individual member account statements as of March 31, 2006**

**3. An account reconciliation. If individual accounts are held for members, an account reconciliation is not necessary.**

**COMPLETE THIS SECTION**

Total number of **MassHealth** members listed

*List should NOT include private patients.*

Total PNA balance of **MassHealth** members

*Total PNA balance should equal the reconciled bank balance.*

\$

Date of PNA Balance  /  /

Date of Bank Statement  /  /

Name of Bank(s)

## Bank Reconciliation for Members' Personal Needs Accounts as of March 31, 2006

**BALANCE PER BANK AS OF MARCH 31, 2006**

\$ \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

### ADD DEPOSITS IN TRANSIT

Date	Amount

**TOTAL DEPOSITS IN TRANSIT**

\$ \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

### DEDUCT OUTSTANDING CHECKS

Date	Check Number	Amount	Date	Check Number	Amount

**TOTAL OUTSTANDING CHECKS**

\$ \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

### ADD/DEDUCT OTHER RECONCILING ITEMS

Description	Amount	
		Please indicate any funds that are held in the listed bank account(s) other than those for <b>MassHealth</b> members. For example, if any money is held for private patients, please indicate this amount, as well as any cash on hand, interest, service charges, etc. that may affect the account balance. <b>The reconciled bank balance should equal the total PNA balance as stated on PNA-1.</b>

**TOTAL OTHER RECONCILING ITEMS**

\$ \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**ENDING BALANCE**

\$ \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

**The reconciled bank balance should equal the total PNA balance as stated on the PNA-1.**

**Listing of Members' Personal Needs Accounts as of March 31, 2006**

<b>MassHealth Member's Name</b>	<b>Social Security Number</b>	<b>PNA Balance</b>	<b>Bank Book No. and/or Aggregate Trustee Bank Account No.</b>
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
	_____ - _____ - _____	\$ _____ , _____ . _____	
<b>Total This Page</b>		\$ _____ , _____ . _____	