



Commonwealth of Massachusetts
Executive Office of Health and Human Services
Office of Medicaid
600 Washington Street
Boston, MA 02111
www.mass.gov/masshealth



MassHealth
Long Term Care Facility
Bulletin 95
May 2007

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

FROM: Tom Dehner, Acting Medicaid Director *TD*

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

Background

MassHealth requires that nursing facilities, chronic disease and rehabilitation inpatient hospitals, and psychiatric inpatient hospitals account for the balances of personal needs account (PNA) funds (see 130 CMR 456.615).

**June 29, 2007, Deadline
for PNA-1 Submissions**

To comply, providers must use the PNA-1 form. This form must be dated and signed, under the pains and penalties of perjury, by the administrator and sent to the following address by June 29, 2007.

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

The PNA-1 seeks information about PNA funds managed by the provider including: members' names; members' social security numbers; the amount of petty cash held in the facility for the members; the amount held in individual bank accounts for the members; the balance held in the trustee account for the members; information about any other money being held for the members by the facility; and bank account information for individual and trustee bank accounts as of February 28, 2007. Additionally, copies of bank statements and a reconciliation of the trustee account (if one is used) must be attached to the PNA-1.

The reconciled bank balance must agree with the total PNA balance on the PNA-1 form.

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. Click on Provider Library, then on MassHealth Provider Forms.

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**June 29, 2007, Deadline
for PNA-1 Submissions**
(cont.)

If the provider does not handle PNA funds for any members, it must state this on the PNA-1. The form must then be dated and signed by the administrator, and sent to the address listed in this bulletin.

Providers may use their own reconciliation form or may use the reconciliation form attached to this bulletin (PNA-2). This form is available online on the MassHealth Web site at www.mass.gov/masshealthpubs. Click on Provider Library, then on MassHealth Provider Forms.

June 29, 2007, Deadline

If a provider does not submit the PNA-1 and, if applicable, the PNA-2 by June 29, 2007, or if the forms are incomplete and not reconciled to the bank statement, the provider may be subject to administrative sanction.

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

Questions

If you have any questions about the information in this bulletin, please call the MassHealth Financial Compliance Unit at 617-886-8194.

Statement of Members' Personal Needs Account Funds

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 the pains and penalties of perjury that the information in this report and any attachments hereto 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 members. <input type="checkbox"/>

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

1. 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 February 28, 2007
- 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 February 28, 2007

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 Account Funds as of February 28, 2007

BALANCE PER BANK AS OF FEBRUARY 28, 2007

\$ _____ , _____ . _____

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

TOTAL OTHER RECONCILING ITEMS

\$ _____ , _____ . _____

ENDING BALANCE

\$ _____ , _____ . _____

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

