

ACCURACY OF MEDICAID RATES
FOR NURSING FACILITIES

LOUISIANA DEPARTMENT OF HEALTH



PERFORMANCE AUDIT SERVICES
ISSUED NOVEMBER 15, 2017

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 15, 2017

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Taylor F. Barras
Speaker of the House of Representatives

Dear Senator Alario and Representative Barras:

This report provides the results of our performance audit of the Louisiana Department of Health's (LDH) processes for ensuring the accuracy of Medicaid rates for nursing facilities. This report contains our findings, conclusions, and recommendations.

We would like to express our appreciation to LDH and its staff for their assistance during this audit.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

ACCURACY OF MEDICAID RATES FOR NURSING FACILITIES

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Accuracy of Medicaid Rates for Nursing Facilities Louisiana Department of Health

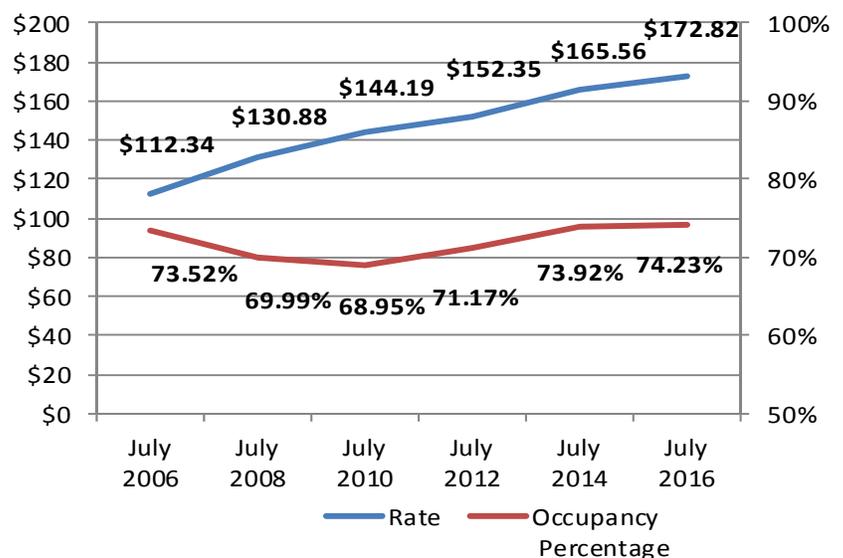
November 2017

Audit Control # 40160021

Introduction

We evaluated the Louisiana Department of Health's (LDH) processes for ensuring the accuracy of Medicaid rates to nursing facilities. We conducted this audit because payments to the approximately 260 private¹ Medicaid nursing facilities in Louisiana have increased every year, even though occupancy rates have generally remained the same. As shown in Exhibit 1, nursing facility rates increased 54%, from \$112.34 in 2006 to \$172.82 in 2016, while occupancy rates increased by less than 1%. During this same timeframe, nursing facilities received \$8.7 billion in Medicaid payments. In fiscal year 2017, Medicaid payments totaled approximately \$1 billion.

Exhibit 1
Comparison of Nursing Facility Reimbursement Rates to Average Percentage of Occupancy



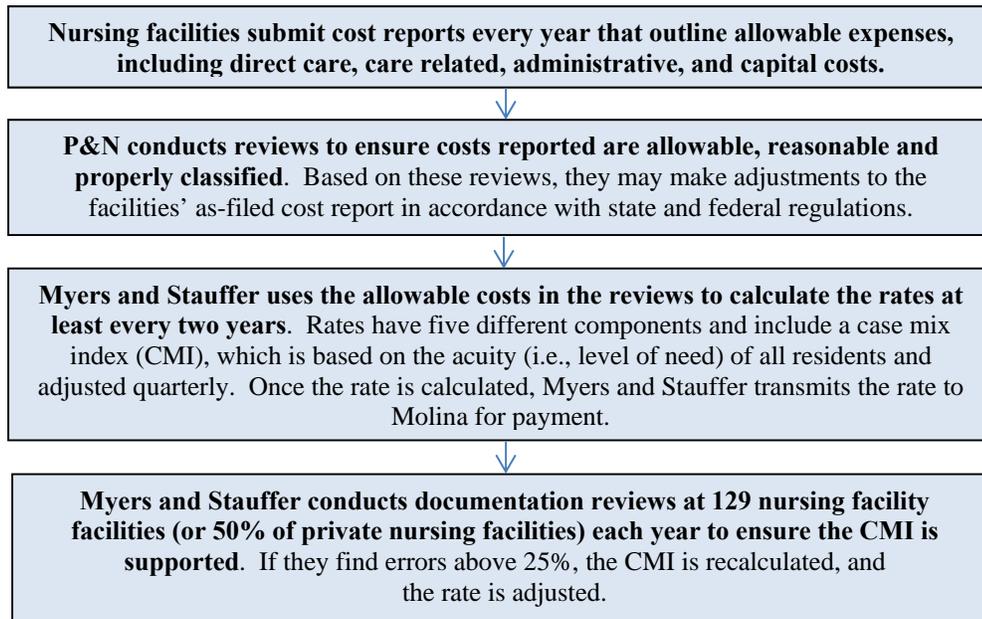
Even with the increasing payments to nursing facilities, Louisiana continues to rank poorly in regards to quality of care. According to AARP's 2017 long-term care scorecard,² Louisiana ranks 49th for residents with pressure sores, 50th for the percent of residents who are hospitalized, and 51st for residents who are receiving antipsychotic medications.

LDH pays nursing facilities a daily rate for each Medicaid resident. This rate is calculated based on the actual audited costs incurred at facilities and adjusted quarterly based on the acuity level of all residents. LDH's Rate and Audit Section is responsible for ensuring the accuracy of nursing facility rates. To ensure these rates are accurate, LDH contracts with Posthlewaite & Netterville (P&N), and Myers and Stauffer to conduct various activities. These activities, as well as the overall reimbursement process, are summarized in Exhibit 2.

¹ This report only includes private nursing facilities. Villa Feliciana is a state-run nursing facility and is not included in this report.

² <http://longtermscorecard.org/databystate/state?state=LA>

Exhibit 2
Reimbursement Process and Contractor Responsibilities



Source: Prepared by legislative auditor's staff using information from LDH.

In addition to the \$3.7 billion in Medicaid expenditures for rates to nursing facilities from fiscal years 2013 to 2016, residents in nursing facilities also receive other services that are billed directly to Medicaid and are not included in nursing facility rates. From fiscal years 2013 to 2016, these services totaled \$210 million and included inpatient hospital stays, prescription drugs, lab services, and behavioral health services provided outside the facility. In addition, LDH paid approximately \$19.6 million to the managed care organizations for per member per month (PMPM) payments for behavioral health and \$877,848 in dental PMPM payments.

Overall, we found that LDH needs to strengthen the processes it uses to ensure the accuracy of Medicaid rates to nursing facilities. The issues we identified are summarized on the following page and in more detail throughout the report. Appendix A provides LDH's response, and Appendix B details our scope and methodology. Appendix C lists the facilities that had Medicaid recipients who exceeded resource limits for one or more months, Appendix D lists facility documentation review results, Appendix E shows the facilities that are required to reimburse Medicaid for failure to meet the direct care/care-related floor, and Appendix F summarizes facility cost report findings and adjustments for all nursing facilities.

Objective: To evaluate LDH's processes for ensuring the accuracy of Medicaid rates to nursing facilities.

Our evaluation of the processes LDH uses to ensure the accuracy of Medicaid rates to nursing facilities identified the following:

- **In calculating nursing facility rates, state law requires that LDH include the acuity of all residents. Including only Medicaid residents in the Medicaid rate, similar to other states, would have saved approximately \$19.7 million in payments to nursing facilities in fiscal year 2016.** LDH uses a case mix reimbursement methodology outlined in state law that Myers and Stauffer uses to calculate Medicaid rates. However, unlike other states, Medicaid rates in Louisiana are based on all nursing facility residents, including private pay and Medicare, whose recipients typically have higher acuity levels.
- **For the capital component of the rate, state law requires that LDH use a minimum rental factor of 9.25% to calculate a nursing facility's fair rental value, which inflates the rate.** Other states use rental factors ranging from 6 to 9%. Using the actual Treasury Bond of 2.5%³ plus a risk factor of 2.5% would save approximately \$57 million per year.
- **Because LDH does not require P&N to conduct full-scope audits on all nursing facilities every year, nursing facility reimbursement rates are based on potentially inaccurate cost information.** Full-scope audits are the only type of audit that includes the review of related party transactions. In fiscal year 2014, 52 facilities with full-scope audits disclosed \$39,426,958 in related party transactions. Of this amount, \$14,594,216 (37%) was disallowed and not used to calculate rates.
- **LDH did not hold nursing facilities accountable when they submitted late cost reports and has not developed penalties for nursing facilities with repeat audit findings.** While LDH is authorized to assess penalties for late cost reports, it did not assess \$274,864 in penalties to 16 facilities in fiscal years 2014 through 2016. In addition, although 57% of reviewed facilities had repeat cost report audit findings in fiscal year 2014, LDH has not developed penalties for facilities with repeat findings.
- **LDH has not adequately addressed resident trust fund findings in the cost report audits.** P&N audits identified 208 residents who exceeded the resource limit to be eligible for Medicaid for at least one month in FY 2014. As a result, \$3.2 million in Medicaid payments were made for ineligible recipients in fiscal year 2014, and LDH did not recoup any of these payments.

³ The Treasury Bond rate was 2.5% at the time of this report.

- **LDH should consider decreasing the threshold it uses to adjust rates when it finds documentation errors in resident files. Currently, LDH only adjusts nursing facility reimbursement rates when errors related to acuity exceed 25% of the total files reviewed.** Decreasing this threshold to 20% could have resulted in up to \$532,480 in savings in fiscal year 2016.
- **LDH's Program Integrity Section does not conduct any activities to identify improper payments to nursing facilities.** External contractors identified approximately \$271,000 in improper payments to nursing facilities between 2013 and 2016.
- **LDH has established a sufficient process to ensure that nursing facilities spend the required amount on patient care.** In fiscal years 2014 and 2015, LDH required that nursing facilities repay \$8.7 million in Medicaid funds because they did not spend the required percentage on patient care.

These issues are discussed in more detail below.

In calculating nursing facility rates, state law requires that LDH include the acuity of all residents, including Medicare and private pay. Had the rate only included Medicaid residents, similar to other states, nursing home payments would have been reduced by approximately \$19.7 million in fiscal year 2016.

Nursing facilities are paid a daily rate for each Medicaid resident, which is calculated based on a statewide price that is adjusted quarterly based on facility-specific acuity levels of all residents. Facilities that have residents with higher acuity (i.e., level of need) receive higher rates. As of July 2016, the facility per diem rate averaged \$172.82. Nursing facility rates are based on individual calculations for five components. Exhibit 3 summarizes these components and includes an example of a rate for each one.

Exhibit 3 Summary of Rate Components			
Rate Component	Costs Included	Description of Calculation	Example
Direct Care	Cost of care provided to residents, including nursing and certified nurse assistant salaries and wages	112.4% of the statewide resident day-weighted median cost per day Multiplied by factor representing acuity of all residents in facility (case mix index)	\$71.38
Care Related	Costs indirectly related to providing clinical services to residents	112.4% of the statewide resident day-weighted median cost per day	27.00
Administrative/ Operating	Costs associated with the general administration and operation of a nursing facility	107.5% of the statewide resident day-weighted median cost per day	47.32
Capital Related	Portion of the rate that is attributable to depreciation, capital-related interest, rent, and/or lease and amortization expenses	Fair rental value is calculated considering the square footage per bed, number of licensed beds, and facility's age. Multiplied by 9.25% rental rate. Resulting amount is divided by facility's occupancy rate, which may not be less than 85%.	16.21
Pass Through	Includes cost of property taxes and property insurance in addition to provider fees established by LDH	Property tax and property insurance are divided by total resident days. \$10.00 provider fee added. ⁴	3.04 +10.00 = 13.04
Daily Rate			\$174.95
Source: Prepared by legislative auditor's staff using information provided by LDH.			

LDH contracts with Myers and Stauffer to calculate nursing facility reimbursement rates using case mix information and reviewed cost report data. Case mix information is based on the Minimum Data Set assessment, which is an assessment tool that defines a resident's functional capabilities and overall acuity. The assessment results are used in the calculation of a case mix index score, which is used as a multiplier that impacts the direct care component of the Medicaid rate.

Unlike other states, Louisiana law requires LDH to use the case mix of all residents in the calculation of the Medicaid nursing facility rates. State law [R.S. 46:2742(B)(1)] specifies that all residents be included in the direct care component of nursing facility reimbursement rates. However, other states with similar reimbursement methodologies include only Medicaid residents in the calculation. Including all resident types in facility per diem rates generally results in higher reimbursements because Medicare and private pay residents typically have higher acuity levels. Exhibit 4 summarizes whether other states with similar reimbursement methodologies include all residents in the case mix index.

⁴ Ten dollars was the provider fee throughout our audit scope; however, the facility provider fee increased to \$12.08 as of September 1, 2016.

Exhibit 4 Other States' Calculation Methodology for Case Mix Index			
State	All Residents	Medicare/Medicaid Dual Eligibles	Medicaid Only
Louisiana	X		
Mississippi	X		
Kentucky		X	
North Carolina			X
Indiana			X
Ohio			X
Kansas			X
Georgia			X
Colorado			X
Hawaii			X
Montana			X
Nevada			X
Idaho			X
Wyoming			X

Source: Prepared by legislative auditor's staff using information provided by Myers and Stauffer.

If Louisiana used only the case mix index for Medicaid recipients, the state could have saved approximately \$19.7 million in fiscal year 2016. Exhibit 5 summarizes the savings if the rate only included Medicaid residents. By using the Medicaid case mix score in rate calculation, Medicaid reimbursement rates would more accurately reflect services provided to Medicaid recipients.

Exhibit 5 Fiscal Impact of Changing the Case Mix Index from All Residents to Medicaid Only Fiscal Year 2016				
Rate Period	Rate with All Residents' CMI	Rate with Medicaid Only CMI	Per Diem Medicaid CMI Rate Impact	Fiscal Impact*
July 1, 2015	\$166.80	\$163.80	(\$3.00)	(\$5,079,228.00)
October 1, 2015	\$166.77	\$163.70	(\$3.07)	(5,197,743.32)
January 1, 2016	\$166.63	\$163.86	(\$2.77)	(4,689,820.52)
April 1, 2016	\$166.50	\$163.72	(\$2.78)	(4,706,751.28)
Total				(\$19,673,543.12)

*Fiscal impact was calculated by multiplying rate impact by 1,693,076 average resident days per quarter.
Source: Prepared by legislative auditor's staff using information provided by Myers and Stauffer.

In a 2005 performance audit,⁵ LDH agreed with LLA's recommendation that it should amend the rule to only include Medicaid residents in acuity calculations as this would have saved \$18 million in fiscal year 2005. Although LDH agreed with the recommendation, the rule was never amended. Instead, the rule allowing the case mix of all residents to be included in the calculation of the Medicaid

⁵ Department of Health and Hospitals – Administration of Medicaid Long-Term Care Services, [https://www.lla.la.gov/PublicReports.nsf/86256F9C007A906786256FC400578027/\\$FILE/000005A4.pdf](https://www.lla.la.gov/PublicReports.nsf/86256F9C007A906786256FC400578027/$FILE/000005A4.pdf)

nursing facility rates was enacted into law in 2006. Had LDH changed the rule and the law not been enacted, the state could have saved up to \$216 million in Medicaid payments to date.⁶

Recommendation 1: LDH should work with the legislature to determine whether R.S. 46:2742(B)(1) can be amended to only include Medicaid residents in case mix calculations.

Summary of Management's Response: LDH agrees with this finding and recommendation but states that it does not currently have the authority to limit the acuity determination because it is required by state law. See Appendix A for LDH's full response.

For the capital component of the rate, state law requires that LDH use a minimum rental factor of 9.25% to calculate a nursing facility's fair rental value, which inflates the rate. Using the current Treasury Bond rate plus a risk factor of 2.5% would save approximately \$57 million per year in payments to nursing facilities.

As shown in Exhibit 3 on page 5, nursing facility rates include a capital component based on the fair rental value of the facility. According to LDH regulations, a nursing facility's annual fair rental value is calculated by multiplying the facility's current net depreciated value times a rental factor. The rental factor is the 20-year Treasury Bond Rate using the average for the calendar year preceding the rate year plus a risk factor of 2.5% with a statutorily-imposed floor of 9.25% and a ceiling of 10.75%. Requiring that the minimum be 9.25% inflates the rate because the Treasury Bond Rate since 2006 has ranged from a low of 1.69% to a high of 5.44%. In 2005, the LLA recommended that LDH use only the actual Treasury Bond Rate plus a risk factor of 2.5%, and LDH agreed. However, this recommendation was never implemented. If the law were revised to only include the current bond rate and 2.5% risk factor, the state could save approximately \$57 million per year in payments to nursing facilities.

According to Myers and Stauffer, other states with similar reimbursement methodologies use lower rental factors that range from 6 to 9%. Exhibit 6 summarizes the savings if LDH adopted a rental factor similar to other states.

Exhibit 6	
Cost Savings with Different Rental Factors	
Rental Factor	Savings
5.00%	\$57,158,254
6.00%	\$43,681,367
7.00%	\$30,272,203
8.00%	\$16,795,316
9.00%	\$3,386,153
Source: Prepared by legislative auditor's staff using data from Myers and Stauffer.	

⁶ Potential savings calculated based on \$18 million per year times 12 years (2006–2017).

Recommendation 2: LDH should work with the legislature to consider amending state law to decrease the rental factor in the calculation of the capital component of the rate.

Summary of Management’s Response: LDH agrees with this finding and recommendation but states that it does not currently have the authority to reduce the rental factor because it is required by state law. See Appendix A for LDH’s full response.

Because LDH does not require P&N to conduct full-scope audits on all nursing facilities every year, nursing facility reimbursement rates are based on potentially inaccurate cost information. In fiscal year 2014, the 52 facilities that received full-scope audits disclosed \$39,426,958 in related party transactions. Of this amount, \$14,594,216 (37%) was disallowed.

Nursing facilities submit annual Medicare and Medicaid cost reports that specify the amounts spent on various areas of nursing facility operations. Facilities are required to submit these reports by the last day of the fifth month following the end of their fiscal year.⁷ P&N audits⁸ the cost reports to determine whether costs are allowable. While all cost reports are subject to a desk review, LDH’s contract with P&N does not require that all facilities receive either a full- or limited-scope audit. Instead, LDH selects certain facilities that P&N is to perform limited- or full-scope audits each year. These audits are based on the criteria summarized in Exhibit 7. In fiscal year 2014 and 2015, approximately 20% of nursing facilities received full-scope audits.

If P&N finds individual costs that are not allowable, it will disallow them and adjust the total costs. These adjustments are important, as audited costs are used to calculate the rates. For example, P&N will make adjustments for findings such as a provider reporting costs unrelated to resident care on the cost report, or when expenses with no documented business purpose are reported. P&N

Exhibit 7
Criteria for Expanded Scope Reviews

- Issues Noted in Prior Audits:
 - Unallowable costs in excess of 10% of total costs
 - Disclaimers
 - Issues with provider fees
 - Repeat findings
 - Issues with property tax/insurance
 - Problems reported to LDH
- Facility was one of first five facilities above the median in median array
- Facility is part of large group (3+ facilities) - home office costs to be audited
- Participation in Private Room Conversion or UPL Supplemental Payment Programs

Source: Prepared by legislative auditor’s staff using information provided by LDH.

⁷ Facilities can select their fiscal year dates; therefore, cost report due dates are facility specific.

⁸ P&N performs agreed-upon procedures (AUP) engagements related to the cost reports to determine allowable costs. Throughout the report we will use the term “audit” to describe these AUP engagements.

made \$15.2 million in adjustments during fiscal year 2014 for disallowed costs. This means that \$15.2 million in disallowed costs were successfully prevented from being included in the calculation of nursing facility rates for the next fiscal year.

A total of 52 facilities with full-scope audits in fiscal year 2014 disclosed \$39,426,958 in related party transactions, of which \$14,594,216 was disallowed.⁹ Related party transactions involve nursing facility owners doing business with other entities they own, such as management companies, therapy providers, lessors, hospice providers, durable medical equipment companies, or pharmacies. The *Standards for Payment for Nursing Facilities* specifies that the Medicaid cost report can only include actual costs to related organizations for services, facilities, and supplies, and these costs must not exceed the price of comparable services, facilities, or supplies that can be purchased elsewhere. P&N reviews the related party transactions only when it conducts full-scope audits and will disallow or adjust certain costs.¹⁰ For example, one provider erroneously reported the salary and payroll tax expense for the CEO twice on the cost report. Exhibit 8 shows the 10 facilities with the highest amount of disclosed related party transactions.

Exhibit 8				
Top 10 Facilities With Related Party Transactions				
Fiscal Year 2014				
Facility	Management Company	Total Disclosed Related Party Transactions	Total Related Party Adjustments	Total Allowable Related Party Amount
Pilgrim Manor Guest Care Center (Bossier City)	Guest Care Management, LLC	\$3,383,130	(\$1,225,395)	\$2,157,735
Golden Age Nursing Home (Denham Springs)	Plantation Management Company, LLC	\$2,335,898	(\$1,061,639)	\$1,274,259
Magnolia Estates (Lafayette)	Central Control, LLC	\$1,972,866	(\$1,041,672)	\$931,194
Waldon Health Care Center (Kenner)	The Healthcare Proprietors Agency, Inc.	\$1,952,648	(\$629,697)	\$1,322,951
Avalon Place, LP (Monroe)	Paramount Healthcare Consultants	\$1,951,342	(\$787,094)	\$1,164,248
High Hope Rehabilitation & Nursing Center (Sulphur)	None	\$1,734,325	(\$494,277)	\$1,240,048
Maison De'ville Nursing Home of Houma (Houma)	Louisiana Healthcare Consultants, LLC	\$1,596,154	(\$594,010)	\$1,002,144
Hilltop Nursing & Rehabilitation Center (Pineville)	Central Management Company, LLC	\$1,505,980	(\$922,935)	\$583,045
Jefferson Manor Nursing & Rehab Center (Baton Rouge)	Central Management Company, LLC	\$1,391,955	(\$802,377)	\$589,578
Heritage Manor South (Shreveport)	Pathway Management, Inc.	\$1,266,163	(\$815,163)	\$450,884

Source: Prepared by legislative auditor's staff using information contained in facility cost reports.

⁹ This number is higher than the total amount of disallowances identified by P&N because the entities preparing the cost report have disallowed or adjusted costs on their as-filed cost reports, as required by state and Federal regulations and cost report instructions.

¹⁰ All facilities in a related group will be adjusted for the revised home office allocation adjustments, including those related facilities that had desk reviews.

P&N also identified that 27 (52%) of the 52 reviewed facilities had failed to disclose related party transactions. For example, one facility failed to disclose two relatives of the owner who were employed by the facility. Another facility was cited for a failure to properly disclose compensation paid to two related individuals. While having business transactions with a related party is not prohibited, those who fail to disclose these transactions or who have large amounts in related party transactions are considered higher risk. Appendix F shows the number audit findings, including findings related to failure to disclose, for all nursing facilities.

Full-scope audits may be more cost beneficial because they identify more in disallowed costs. If LDH required that P&N conduct full-scope audits on all nursing facilities each year – at a contract cost of approximately \$3 million – LDH estimates that P&N could identify as much as \$18.7 million¹¹ more in disallowed costs that would not be included in rate calculations. Exhibit 9 summarizes the costs disallowed or adjusted by type of audit in fiscal year 2014. As shown in the exhibit, the average adjustment for full-scope audits was \$129,988 per nursing facility.

Exhibit 9 Adjusted/Disallowed Cost by Audit Type FY 2014			
Audit Type	Number	Amount	Average Amount Adjusted
Full-scope	52	\$6,759,399	\$129,988
Limited-scope	51	2,677,819	51,497
Desk Review	158	5,764,363	36,483
Total	261	\$15,201,581	\$58,244
Source: Prepared by legislative auditor's staff using information contained in facility cost reports.			

The LLA's 2005 audit on long-term care recommended that LDH consider conducting full-scope audits every year, and the department partially agreed. However, this recommendation was never implemented. Therefore, LDH should again consider conducting full-scope audits of all nursing facilities to help ensure that rates are based on accurate information.

Recommendation 3: LDH should consider requiring that P&N conduct full-scope audits of every nursing facility each year. To determine if this requirement is cost-effective, LDH could require full-scope audits for one year, calculate the cost-benefit, and then evaluate whether the requirement should be continued in future years.

Summary of Management's Response: LDH agrees with this finding and recommendation and states that it will request additional funding to expand the audit function. See Appendix A for LDH's full response.

¹¹ These are estimates as the true savings from adopting full-scope audits for all 261 nursing facilities is unclear. If the 209 facilities receiving limited-scope audits and desk reviews have similar cost reporting error rates as those receiving full-scope audits, then adopting universal full-scope audits will increase disallowed costs from \$51,497 per limited-scope audit and \$36,483 per desk review to an average of \$129,988 for all 261 facilities, a net increase in disallowed costs of \$18.7 million. The true reduction may be significantly lower, however, as LDH already targets its full-scope audits at high-risk targets.

LDH did not hold nursing facilities accountable when they submitted late cost reports and has not developed penalties for nursing facilities with repeat audit findings. While LDH has the authority to assess penalties on nursing facilities that submit late cost reports, it did not assess \$274,864 in penalties to 16 facilities for late cost report submissions between fiscal years 2014 and 2016 and has not established penalties for facilities with repeat audit findings.

LDH has the authority to assign penalties to facilities for late cost report submissions. Louisiana's *Nursing Facility Provider Agreement* specifies that a non-refundable 5% penalty may be withheld from the total monthly payment for each month of non-compliance until the completed cost report is received. This penalty is increased by an additional 5% each month until the cost report is submitted. Between fiscal years 2014 and 2016,¹² 19 facilities submitted their cost reports 30 days or more past their due date. However, LDH did not issue any penalties during these fiscal years. We calculated \$274,864 in penalties that could have been assessed for 16 of the 19 late facilities.¹³ Exhibit 10 shows the facilities with late cost reports and the amount of the penalty LDH could have assessed.

Exhibit 10				
Potential Penalties Based on Actual Year Claims Data¹⁴				
Facility (Location)	Year	Penalty Month Reimbursement	Penalty	Potential Penalty Recoupment
Bradford Rehabilitation Center (Shreveport)	2015	\$499,145.71	5%	\$24,957.29
Guest House Nursing and Rehabilitation (Shreveport)	2016	\$334,269.79	5%	16,713.49
Guest House Rehabilitation Center (Shreveport)	2015	\$459,682.49	5%	22,984.12
Hammond Nursing Home (Hammond)	2015	\$356,233.35	5%	17,811.67
Haven Nursing Center (Columbia)	2016	\$264,591.23	5%	13,229.56
Lane Memorial Hospital Geriatric Unit (Zachary)	2016	\$97,538.88	5%	4,876.94
Mary Goss Home for the Aging (Monroe)	2015	\$184,150.65	5%	9,207.53
Our Lady of Wisdom Health Care (New Orleans)	2016	\$244,125.27	5%	12,206.26
Resthaven Living Center (Bogalusa)	2014	\$291,157.00	5%	14,557.85
Shreveport Guest Care (Shreveport)	2015	\$393,748.98	5%	19,687.45
Springlake Rehabilitation Center (Shreveport)	2015	\$356,811.99	5%	17,840.60
St. Luke's Living Center (New Orleans)	2014	\$277,247.27	5%	13,862.36
The Oaks (Monroe)	2016	\$180,453.52	5%	9,022.68
Waldon Healthcare Center (Kenner)	2016	\$352,123.07	5%	17,606.15
Willow Wood at Woldenburg Village (New Orleans)	2014	\$272,429.51	5%	13,621.48
Wynhoven Health Care Center (Marrero)	2015	\$444,406.49	5%	22,220.32
Wynhoven Health Care Center (Marrero)	2016	\$489,166.29	5%	24,458.31
Total				\$274,864.07

Source: Prepared by legislative auditor's staff using data from LDH.

¹² Refers to the fiscal year dates used by the facility; therefore, the actual dates may vary.

¹³ In addition to the 16 facilities referenced in Exhibit 8, Christus St. Joseph Home and St. Clare Manor also submitted late cost reports, but updated claims information was not yet available to calculate these facilities' penalties. Additionally, Lafayette Care Center closed after the cost report was submitted and did not have claims to penalize.

¹⁴ This exhibit excludes potential penalties for Christus St. Joseph Home and St. Clare Manor that could not be calculated at the time of this report.

LDH has not developed penalties for nursing facilities with repeat cost report audit findings. Of the 102 facilities that were subject to limited- or full-scope reviews,¹⁵ 59 (58%) of reviewed facilities had at least one repeat finding. Of 2,165 cost report findings in these reviews, 836 (39%) were repeat findings. The most prevalent repeat findings were related to the management company (e.g., not disclosing related party transactions), with 52% of the management company findings being repeats. Exhibit 11 summarizes the number of repeat cost report findings by type.

Exhibit 11 Repeat Cost Report Findings by Type Fiscal Year 2014				
Finding Type	Findings	Repeat Findings	Percent of Repeat Findings	Examples of Findings
Facility	1,010	378	37%	Provider did not properly classify certain costs; provider fees did not agree to census records; sections of the cost report were not fully completed.
Resident Trust Fund	787	266	34%	Provider did not indicate purpose of funds disbursed on behalf of residents on ledger sheet; Resident fund balance exceeded Medicaid resource limit
Management Company	368	192	52%	Provider adjusted salaries in excess of State limits on cost report, but did not properly adjust the related payroll taxes; Provider did not disclose related party transaction
Total	2,165	836	39%	
Source: Prepared by legislative auditor's staff using information contained in facility cost reports.				

Although LDH has not established an enforcement schedule to penalize facilities for repeat cost report findings, R.S. 40:2009.4(B) provides LDH with the authority to adopt new rules and regulations related to nursing facilities. Therefore, LDH should develop some consequences for repeat findings based on the severity of the finding. For example, findings related to resident trust fund accounts and related party transactions could be deemed more severe and result in more serious consequences. Development of an enforcement or penalty schedule for repeat cost report findings is important as it may deter future occurrences.

Recommendation 4: LDH should use their enforcement authority to issue penalties to nursing facilities for late cost report submissions.

Summary of Management's Response: LDH agrees with this finding and recommendation and states that it has already implemented this policy. See Appendix A for LDH's full response.

Recommendation 5: LDH should consider establishing consequences to address repeat findings noted in cost reports.

¹⁵ Repeat findings are not identified in desk review audits, as they are not part of the agreed-upon procedures for these reviews.

Summary of Management's Response: LDH agrees with this finding and recommendation and states that it will work with stakeholders to implement such policies and rule changes. See Appendix A for LDH's full response.

LDH has not adequately addressed resident trust fund findings in cost report audits. P&N audits identified 208 residents who exceeded the resource limit for at least one month in fiscal year 2014. As a result, \$3.2 million in Medicaid payments were made for ineligible recipients in fiscal year 2014, and LDH did not recoup any of these payments.

42 U.S.C. §1382(a)(1) sets limitations for Medicaid recipients in nursing facilities in regard to the amount of monthly resources they are allowed to have without losing their Medicaid eligibility. The current limits are \$2,000 for individuals or \$3,000 for couples who require long-term care. Nursing facility residents or their responsible parties (i.e., family member or power of attorney) are required to report any changes in the resource limit to Medicaid within 10 days. While residents are not required to have the nursing facility hold their personal funds, the nursing facility must hold a resident's trust fund account if requested by the resident. This account must be kept separate from facility funds, and the facility must ensure full, complete, and separate accounting of this account, along with a written record of all financial transactions involving a resident's personal funds deposited within the facility. 42 U.S.C. §1396r (c)(6)(B)(iii) requires facilities to notify residents when the resident trust fund balance is within \$200 of the resource limit.

All full-scope and certain limited-scope audits include a review of the facility's handling of resident trust fund accounts. As part of these audits, P&N identifies Medicaid recipients whose resident trust fund accounts exceed the established Medicaid limits. During fiscal year 2014, P&N found 208 residents who exceeded the resource limit for at least one month, for a total of 641 months. During this time, \$3.2 million in Medicaid payments were made on behalf of residents for specific months when resident resources exceeded eligibility requirements. One of these residents exceeded the resource limit for an entire year. Exhibit 12 shows the top 10 facilities with residents exceeding resource limits in 2014. Appendix C lists all facilities with residents identified as exceeding Medicaid resource limits.

Exhibit 12 Summary of Top 10 Facilities with Resident Funds Over Resource Limit Fiscal Year 2014		
Facility (Location)	Residents Over Limit	Months Over Limit
Maison de Lafayette (Lafayette)	34	69
St. Margaret Daughters Home (New Orleans)	12	66
Capitol House Nursing & Rehab Center (Baton Rouge)	16	55
Magnolia Estates (Lafayette)	11	54
Uptown Healthcare Center, LLC (New Orleans)	13	35
Meadowview Health and Rehab Center (Minden)	6	29
Christus St. Joseph Home (Monroe)	7	26
Ferncrest Manor Living Center (New Orleans)	5	26
Camelot Brookside (Jennings)	13	25
Maison De'Ville Nursing Home of Houma (Houma)	4	23
Source: Prepared by legislative auditor's staff using information contained in facility cost reports.		

According to Medicaid staff at LDH, it is the responsibility of the resident, not the facility, to notify Medicaid of changes in recipient resources, and as such, these facilities were not required to return the payments for these individuals. As a result, LDH has not recouped any of these payments.

Recommendation 6: LDH should consider requiring that facilities notify LDH when the balances of the resident trust fund accounts they manage exceed program limits.

Summary of Management's Response: LDH agrees with this finding and recommendation and states that it restructuring its internal process to ensure it seeks appropriate recoupments in these cases. See Appendix A for LDH's full response.

LDH should consider decreasing the threshold it uses to adjust rates when it finds documentation errors in resident files. Currently, LDH only adjusts nursing facility reimbursement rates when documentation errors related to acuity exceed 25% of the total files reviewed. Adjusting this threshold to 20% would have generated an additional \$532,480 in savings for fiscal year 2016.

As mentioned previously, Myers and Stauffer is responsible for reviewing Minimum Data Set (MDS) assessments on a sample of nursing facility residents to determine if the assessment is supported by documentation in the resident's medical record. These reviews are performed on approximately 129 facilities, or 50% of private nursing facilities in the state each year, based on criteria outlined in Exhibit 13. Because overstating residents' needs could result in higher rates, these

reviews help prevent improper resident assessment classifications and help ensure that rates are accurate.

If documentation reviews find that a facility has 25% or greater unsupported documentation in their resident assessments, La. Administrative Code Title 50, Part II, §20013 requires that the case mix be recalculated, and the facility's rate is adjusted accordingly. Between fiscal years 2014 and 2016, there were 64 (17%) of 387 reviews that exceeded the 25% threshold. As a result of rate adjustments, LDH recouped \$74,241 in fiscal year 2016 following documentation reviews.

Myers and Stauffer will review a resident's medical record to determine whether the resident's case mix is supported by nurse's notes or other medical records. For example, if the resident's MDS assessment indicates that the resident was receiving therapy services five times per week, but the medical record has no information to support this, the resident's case mix will be adjusted accordingly. Facilities with repeated instances of unsupported documentation are subject to follow-up reviews and documentation improvement plans. One facility, Belle Vie Living Center, has been over the threshold for every review since case mix reviews began in 2003 and has been reviewed at least once per year since 2008. Exhibit 14 summarizes the 10 facilities with the highest percentages of unsupported documentation between fiscal years 2014 and 2016, and Appendix D summarizes documentation findings of all facilities reviewed during the same period.

Exhibit 13
Criteria for Documentation Reviews

- Over threshold in prior fiscal year/reviews
- Not reviewed in prior two fiscal years
- Review of Documentation Improvement Plans
- Concerns during previous reviews, including:
 - Excessive wait times for requested records
 - Questionable documentation
 - Suspected alteration of records
 - Continued results over threshold
 - Coding concerns regarding activities of daily living
 - Trends of residents with multiple consecutive quarters of therapy
 - Consecutive increased CMI trends
- Selected at discretion of LDH or M&S

Source: Prepared by legislative auditor's staff using information provided by Myers and Stauffer and LDH.

Exhibit 14
Top 10 Facilities Over Unsupported Documentation Threshold
Fiscal Years 2014 through 2016

Provider Name	Review Date	Percent Unsupported
Lane Regional Medical Center Nursing Home (Zachary)	8/29/2013	74%
St. Luke's Living Center (New Orleans)	7/29/2014	65%
Lafon Nursing Facility of the Holy Family (New Orleans)	8/14/2015	65%
Carrington Place of Baton Rouge (Baton Rouge)	5/16/2014	63%
Lafon Nursing Facility of the Holy Family (New Orleans)	6/1/2016	63%
Franklin Health Care Center (Franklin)	6/7/2016	62%
Claiborne Healthcare Center (Shreveport)	8/22/2013	58%
Uptown Healthcare Center, LLC (New Orleans)	7/31/2014	56%
Resthaven Nursing Center (Lake Charles)	2/6/2015	55%
Regency Place (Baton Rouge)	12/10/2013	53%

Source: Prepared by legislative auditor's staff using information provided by Myers & Stauffer.

If LDH reduced this error threshold to 20%, it could have resulted in a potential savings of up to \$532,480 in fiscal year 2016. As shown in Exhibit 15, states vary in regard to the thresholds used in these documentation reviews, from no threshold to 25%. In Louisiana, Myers and Stauffer began conducting case mix documentation reviews in fiscal year 2003. However, this year and the next were considered educational years, and no funds were recouped regardless of the error rate. In fiscal year 2005, the error rate threshold was set at 40% then gradually reduced to 25% in fiscal year 2007. Myers and Stauffer performs periodic training sessions for nursing facility staff to provide guidance regarding MDS documentation requirements. Since the facilities have access to such training and have had documentation reviews performed at least once every three years since 2003, it would seem reasonable to reduce the threshold to 20%.

Exhibit 15 Other States' Thresholds for Documentation Reviews		
State	Year Documentation Reviews Implemented	Unsupported Documentation Threshold
Louisiana	2003	25%
Mississippi	1993	25%
North Carolina	2007	25%
Indiana	2005	20%
Kentucky	2003	20%
Maryland	2016	20%
Nevada	2002	No Threshold
Pennsylvania	2000	No Threshold*
*The review is educational only, so no rates are adjusted. Source: Prepared by legislative auditor's staff with information provided by Myers and Stauffer.		

Recommendation 7: LDH should consider amending the regulations to reduce the threshold for unsupported documentation to 20%.

Summary of Management's Response: LDH agrees with this finding and recommendation and states that it will include in its revised rule a reduction in the error threshold from 25% to 20%. See Appendix A for LDH's full response.

LDH's Program Integrity Section has not conducted any activities to identify improper payments to nursing facilities.

LDH's Program Integrity Section is responsible for identifying improper payments in the Medicaid program. LDH contracts with Molina to perform the Surveillance and Utilization Review function that conducts data analysis to identify patterns that may indicate fraud, waste, and abuse. However, Program Integrity management stated that it has not had initiated any projects related to nursing facilities. According to LDH, its Recovery Audit Contractor (Myers and Stauffer) and CMS's Medicaid Integrity Contractor, Health Integrity, and its predecessor, IntegriGuard, identified approximately \$271,000 in improper payments to nursing facilities. Most of these improper payments

were related to undocumented services billed but not provided, billing while recipients were hospitalized, or billing for services after a recipient's death. However, no improper payments were identified in calendar year 2016. Exhibit 16 summarizes the amount of improper payments identified from calendar years 2013 through 2016.

Exhibit 16 Improper Payment Cases Involving Nursing Facilities Calendar Years 2013 through 2016				
Case Reason	2013	2014	2015	2016
Billing Undocumented Services	\$58,999	n/a	n/a	n/a
Hospital Leave Days	17,980	\$34,756	\$51,544	n/a
Miscellaneous	36,723	12,609	5,402	n/a
Billing for Duplicate Services	49,670	n/a	n/a	n/a
Billing for Services After Recipient's Death	3,469	n/a	n/a	n/a
Total	\$166,841	\$47,365	\$56,946	\$0
Source: Prepared by legislative auditor's staff using data from LDH.				

Recommendation 8: LDH's Program Integrity section should implement processes to identify improper payment to nursing facilities.

Summary of Management's Response: LDH agrees with this finding and recommendation and states that its Program Integrity Section will continue to work closely with CMS's Medicaid Integrity. See Appendix A for LDH's full response.

LDH's has established a sufficient process to ensure that nursing facilities spend the required amount on patient care. In fiscal years 2014 and 2015, nursing facilities were required to repay \$8.7 million in Medicaid funds because they did not spend the required percentage on patient care.

As part of rate setting, LDH requires that Myers and Stauffer calculate the minimum amount (called the "floor") facilities should pay in direct care/care related services based on adjusted cost report information. Louisiana Administrative Code Title 50 Part II, §20005(D)(c) requires that the direct care and care related floor be at least 94% of the direct care and care related resident-day-weighted median cost. This requirement is to ensure that nursing facilities spend a sufficient percentage of the Medicaid funds they receive on direct patient care. If a facility's direct care and care related cost is less than the floor, the facility is required to submit the difference between these two amounts, multiplied by the number of paid Medicaid days during the cost report period to the LDH trust fund.

During fiscal year 2014, Myers and Stauffer identified 59 facilities that owed a combined total of \$4.7 million in payments, and identified 60 facilities in fiscal year 2015 who owed \$4 million in payments because they did not meet their floor. Exhibit 17 shows the top 10 facilities that did not

meet the floor in fiscal year 2014 and fiscal year 2015. Appendix F contains a list of all nursing facilities required to repay.

Exhibit 17				
Top 10 Facilities with Recoupment From Not Meeting Required Floor, Fiscal Years 2014 and 2015				
Facility	Home Office	FY 2014	FY 2015	Total
The Bradford Guest Care, LLC (Shreveport)	Guest Care Management, LLC	\$345,849	\$207,988	\$553,837
The Guest House of Shreveport (Shreveport)	Guest Care Management, LLC	\$302,798	\$188,958	\$491,756
Maison Deville of Houma, Inc. (Houma)	Louisiana Healthcare Consultants, LLC	\$194,656	\$236,552	\$431,208
Raceland Manor Nursing Home, Inc. (Raceland)	Louisiana Healthcare Consultants, LLC	\$240,412	\$173,163	\$418,019
Shreveport Guest Care, LLC (Shreveport)	Guest Care Management, LLC	\$205,356	\$152,123	\$357,479
Camelot Place – Brookside (Jennings)	Central Control, LLC	\$216,311	\$71,594	\$287,905
Booker T. Washington Guest Care Center (Shreveport)	Guest Care Management, LLC	\$148,491	\$128,750	\$277,241
West Jefferson Health Care (Harvey)	Louisiana Healthcare Consultants, LLC	\$192,043	\$52,925	\$244,968
Alpine Guest Care, LLC (Ruston)	Guest Care Management, LLC	\$108,443	\$133,308	\$241,751
Jefferson Manor Nursing & Rehab (Baton Rouge)	Central Management Company	\$128,564	\$84,253	\$212,817
Source: Prepared by legislative auditor's staff using information provided in adjusted facility cost reports and Myers and Stauffer data.				

APPENDIX A: MANAGEMENT'S RESPONSE



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

November 6, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Accuracy of Medicaid Rates for Nursing Facilities Performance Audit

Dear Mr. Purpera,

The LLA audit of the Accuracy of Medicaid Rates for Nursing Facilities is an important tool for the Louisiana Department of Health, the Legislature, and other stakeholders. It describes growth in the program as well as a number of areas of concern as we work with the Legislature to address health care costs and to strengthen our programmatic controls. We concur with several of the findings made by LLA and will discuss, below, efforts made or planned to implement these recommendations. We also take issue with a few of the findings contained in the report and have responded in detail, below.

LLA Finding

In calculating nursing facility rates, state law requires that LDH include the acuity of all residents, including Medicare and private pay. Had the rate only included Medicaid residents, similar to other states, nursing home payments would have been reduced by approximately \$19.7 million in fiscal year 2016.

LLA Recommendation 1: LDH should work with the legislature to determine whether R.S. 46:2742(B)(1) can be amended to only include Medicaid residents in case mix calculations.

LDH Response

LDH concurs with LLA's finding and its recommendation. As noted in this finding, LDH does not currently have authority to limit the acuity determination to Medicaid residents due to the requirements of R.S. 46:2742(B)(1).

LLA Finding

For the capital component of the rate, state law requires that LDH use a minimum rental factor of 9.25% to calculate a nursing facility's fair rental value which inflates the rate. Using the current Treasury Bond rate plus a risk factor of 2.5% would save approximately \$57 million per year in payments to nursing facilities.

LLA Recommendation 2: LDH should work with the legislature and consider amending state law to decrease the rental factor in the calculation of the capital component of the rate.

LDH Response

LDH concurs with LLA's findings and its recommendation. As noted in this finding, LDH does not currently have authority to reduce the rental factor due to the requirements of R.S. 46:2742(B)(5).

LLA Finding

Because LDH does not require P&N to conduct full-scope audits on all nursing facilities every year, nursing facility reimbursement rates are based on potentially inaccurate cost information. In fiscal year 2014, the 52 facilities that received full-scope audits disclosed \$39,426,958 in related party transactions. Of this amount, \$14,594,216 (37%) was disallowed.

LLA Recommendation 3: LDH should consider requiring that P&N conduct full-scope audits of every nursing facility each year.

LDH Response

LDH concurs with LLA's findings and its recommendation. LDH will include in its SFY 2018-2019 budget request funding to expand this audit function.

LLA Finding

LDH did not hold nursing facilities accountable when they submitted late cost reports between fiscal years 2013 and 2016 and has not developed penalties for nursing facilities with repeat audit findings. While LDH has the authority to assess penalties on nursing facilities that submit late cost reports, it did not assess \$274,864 in penalties to 16 facilities for late cost report submissions, and has not established penalties for facilities with repeat audit findings.

Recommendation 4: LDH should use their enforcement authority to issue penalties to nursing facilities for late cost report submissions.

LDH Response

LDH concurs with LLA's findings and its recommendation. LDH has already implemented this policy.

Recommendation 5: LDH should consider establishing consequences to address repeat findings noted in cost reports.

LDH Response

LDH concurs with LLA's recommendation and continues to work with stakeholders to implement such policies. LDH and its contractor, Myers and Stauffer, have developed a set of draft revisions to its nursing facilities rules. Included in these revisions are a set of proposed penalties for facilities with repeat findings noted in cost reports. LDH is currently

working with the appropriate stakeholder groups to ensure penalties are adequately calibrated to level of noncompliance.

LLA Finding

LDH has not adequately addressed resident trust fund findings in cost report audits. P&N audits identified 208 residents who exceeded the resource limit for at least one month in FY 2014. As a result, \$3.2 million in Medicaid payments were made for ineligible recipients in fiscal year 2014, and LDH did not recoup any of these payments.

Recommendation 6: LDH should consider requiring that facilities notify LDH when the balances of the resident trust fund accounts they manage exceed program limits.

LDH Response

LDH concurs with LLA's finding and its recommendation. LDH currently requires fiduciaries to make these reports to the Medicaid Eligibility and Enrollment Section so appropriate action can be taken. LDH will put this requirement directly into Rule and is restructuring its internal process to ensure Medicaid seeks appropriate recoupments in these cases.

LLA Finding

LDH should consider decreasing the threshold it uses to adjust rates when it finds documentation errors. Currently, LDH only adjusts nursing facility reimbursement rates when documentation errors related to acuity exceed 25% of the total files reviewed. Adjusting this threshold to 20% would have generated an additional \$532,480 in recoupments for fiscal year 2016.

Recommendation 7: LDH should consider amending the regulations to reduce the threshold for unsupported documentation to 20%.

LDH Response

LDH concurs with LLA's findings and its recommendation. LDH will include in its revised rule a reduction in the error threshold from 25% to 20%.

LLA Finding

LDH's Program Integrity Section has not conducted any activities to identify improper payments in nursing facilities.

Recommendation 8: LDH's Program Integrity section should implement processes to identify improper payment to nursing facilities.

LDH Response

LDH concurs with LLA's finding and its recommendation. LDH's Program Integrity Section will continue to work closely with CMS' Medicaid Integrity Contactor (MIC) to identify potential projects involving nursing facilities.

LLA Finding

LDH has established a sufficient process to ensure that nursing facilities spend the required amount on patient care. In fiscal years 2014 and 2015, nursing facilities were required to repay \$8.7 million in Medicaid funds because they did not spend the required percentage on patient care.

LDH Response

LDH concurs with the finding and appreciates LLA's assistance in evaluating this process.

We appreciate LLA's assistance in improving the state's Medicaid rate setting process and look forward to working with LLA on future audits of the Long-Term Care program.

Sincerely,



W. Jeff Reynolds
Undersecretary

APPENDIX B: SCOPE AND METHODOLOGY

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. We conducted this audit to evaluate the processes LDH uses to ensure the accuracy of Medicaid rates for nursing facilities. This audit covers calendar year 2013 to calendar year 2016.

We conducted this performance audit in accordance with generally-accepted *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To answer our objective, we performed the following audit steps:

- Reviewed applicable state and federal nursing facility laws, regulations, and policies
- Interviewed LDH, Myers and Stauffer, Postlethwaite & Netterville, and Molina staff and obtained documentation to gain information regarding their processes.
- Analyzed state fiscal years 2013-2016 expenditure and occupancy data using LDH and Myers and Stauffer data
- Obtained fiscal year 2014 cost report reviews performed by Postlethwaite & Netterville and used this information to analyze findings and calculate floor recoupments
- Obtained and analyzed Medicaid claims data maintained by Molina and rate information provided by Myers and Stauffer to ensure accuracy of facility payments and to calculate potential penalty amounts
- Reviewed Medicaid nursing facility reimbursement and enforcement policies
- Performed review of 10 Surveillance Utilization Review Systems files at Molina for understanding of program integrity effort.
- Obtained information regarding other states' practices from Myers and Stauffer, as well as potential fiscal impact of revising documentation thresholds and using only Medicaid recipients in calculation of case mix index.

**APPENDIX C: FACILITIES WITH MEDICAID RECIPIENTS WHO EXCEEDED RESOURCE
LIMITS FOR ONE MONTH OR MORE
FY 2014**

Parish	Facility	Number of Residents Over Limit	Number of Months Over Limit
Avoyelles	Riviere Du Soleil Community Care Center	8	10
Avoyelles	Avoyelles Manor, Inc.	6	9
Beauregard	Westwood Manor Nursing Home	1	1
Calcasieu	High Hope Rehabilitation & Nursing Center, LLC	2	8
Caldwell	Haven Nursing Center	2	3
East Baton Rouge	Capitol House Nursing & Rehab Center	16	55
East Baton Rouge	Colonial Care Retirement Center	5	15
East Baton Rouge	Jefferson Manor Nursing & Rehab Center, LLC	1	1
Iberville	Plaquemine Manor Nursing Home	2	14
Iberville	Plaquemine Caring, LLC	1	2
Jefferson	Wynhoven Health Care Center	3	11
Jefferson	Waldon Health Care Center	5	10
Jefferson	Jefferson Healthcare Center, LLC	2	3
Jefferson Davis	Camelot Brookside	13	25
Lafayette	Maison de Lafayette	34	69
Lafayette	Magnolia Estates	11	54
Lafayette	Bethany MHS Health Care Center	1	11
Lafourche	Lafourche Home for the Aged	1	2
Lafourche	Audubon Health & Rehab	1	1
Livingston	Golden Age Nursing Home	4	8

Parish	Facility	Number of Residents Over Limit	Number of Months Over Limit
Orleans	St. Margaret Daughters Home	12	66
Orleans	Uptown Healthcare Center, LLC	13	35
Orleans	Ferncrest Manor Living Center	5	26
Orleans	St. Luke's Living Center	2	2
Ouachita	Christus St. Joseph Home	7	26
Ouachita	Delta Grand Skilled Nursing and Rehab	1	1
Ouachita	The Oaks	1	3
Rapides	Hilltop Nursing & Rehabilitation Center, LLC	2	6
St. Landry	Tri-Community Nursing Center	1	1
St. Tammany	Greenbriar Community Care Center	3	11
Tangipahoa	Tangi Pines Nursing Center	7	18
Tangipahoa	Belle Maison Nursing Home	2	15
Terrebonne	Maison De'ville Nursing Home of Houma	4	23
Vermilion	Maison Du Monde	5	22
Vermilion	Kaplan Healthcare Center	2	2
Vernon	The Woodlands Health Care Center	5	12
Washington	Resthaven Living Center	5	11
Webster	Meadowview Health and Rehab Center	6	29
West Baton Rouge	Port Allen Care Center, LLC	6	20
Grand Total		208	641

Source: Prepared by legislative auditor's staff using information contained in facility cost reports.

APPENDIX D: RESULTS OF FACILITY DOCUMENTATION REVIEWS FISCAL YEARS 2014 TO 2016

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Acadia	Acadia St. Landry Guest Home, Inc.	3/30/2015	0%	-	-	-	-	-	-
Acadia	Camelot Place	1/20/2015	9%	-	-	-	-	-	-
Acadia	Rayne Guest Home, Inc.	10/1/2014	25%	6/22/2016	25%	-	-	-	-
Acadia	Southwind Nursing and Rehabilitation	2/11/2015	0%	-	-	-	-	-	-
Acadia	The Encore Healthcare & Rehab Center	8/28/2014	0%	-	-	-	-	-	-
Allen	Allen Oaks Nursing and Rehab Center	11/6/2013	25%	2/16/2015	17%	-	-	-	-
Allen	Kinder Retirement & Rehab Center	12/3/2013	0%	2/9/2015	7%	-	-	-	-
Allen	St. Frances Nursing Home PFU, LLC	11/7/2013	0%	-	-	-	-	-	-
Ascension	Ascension Oaks Nursing & Rehabilitation Center	1/14/2014	0%	-	-	-	-	-	-
Ascension	Chateau D'Ville Rehab and Retirement	12/11/2013	6%	-	-	-	-	-	-
Ascension	Gonzales Healthcare Center	3/12/2014	0%	-	-	-	-	-	-
Assumption	Heritage Manor of Napoleonville	11/13/2014	5%	-	-	-	-	-	-
Avoyelles	Avoyelles Manor, Inc.	3/24/2014	9%	4/27/2015	0%	-	-	-	-
Avoyelles	Bayou Chateau Nursing Center	3/9/2015	0%	-	-	-	-	-	-
Avoyelles	Bayou Vista Community Care Center	6/23/2014	14%	9/16/2015	0%	-	-	-	-
Avoyelles	Colonial Nursing Home	1/5/2015	0%	-	-	-	-	-	-
Avoyelles	Hessmer Nursing Home, Inc.	9/4/2014	0%	-	-	-	-	-	-
Avoyelles	Oak Haven Community Care Center	12/15/2015	18%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Avoyelles	Valley View Health Care Facility	4/2/2015	18%	-	-	-	-	-	-
Beauregard	DeRidder Retirement & Rehab	7/14/2014	10%	6/29/2016	0%	-	-	-	-
Beauregard	Merryville Nursing Center, Inc.	12/6/2013	20%	-	-	-	-	-	-
Beauregard	Westwood Manor Nursing Home	7/29/2013	17%	-	-	-	-	-	-
Bienville	Arcadia/Willow Ridge Nursing & Rehab	12/8/2015	5%	-	-	-	-	-	-
Bienville	Leslie Lakes Care Center	10/5/2015	24%	-	-	-	-	-	-
Bienville	Ringgold Nursing and Rehab Center	3/16/2015	20%	3/1/2016	31%	-	-	-	-
Bossier	Colonial Oaks Guest Care Center, LLC	11/11/2015	0%	-	-	-	-	-	-
Bossier	Cypress Point Nursing & Rehabilitation Center	8/5/2015	0%	-	-	-	-	-	-
Bossier	Heritage Manor of Bossier	8/22/2013	20%	-	-	-	-	-	-
Bossier	Pilgrim Manor Guest Care Center	11/18/2014	7%	4/21/2016	11%	-	-	-	-
Bossier	Riverview Care Center	10/22/2015	5%	-	-	-	-	-	-
Bossier	Whispering Pines Partnership	12/9/2015	0%	-	-	-	-	-	-
Caddo	Booker T. Washington Guest Care Center	8/4/2015	20%	-	-	-	-	-	-
Caddo	Claiborne Healthcare Center	8/22/2013	58%	4/15/2014	42%	1/6/2015	17%	5/23/2016	25%
Caddo	Garden Park Nursing & Rehabilitation	8/20/2013	0%	-	-	-	-	-	-
Caddo	Harmony House Nursing & Rehabilitation	7/23/2013	0%	-	-	-	-	-	-
Caddo	Heritage Manor of Stratmore	3/2/2016	0%	7/8/2017	0%	-	-	-	-
Caddo	Heritage Manor South	7/24/2013	8%	-	-	-	-	-	-
Caddo	Heritage Manor West	1/5/2016	4%	-	-	-	-	-	-
Caddo	Highland Place Rehab and Nursing Center	2/4/2014	18%	5/26/2016	18%	-	-	-	-
Caddo	Live Oak Retirement Community	11/12/2015	12%	-	-	-	-	-	-
Caddo	Magnolia Manor Nursing Home	7/22/2013	20%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Caddo	Pierremont Healthcare Center	2/6/2014	20%	4/20/2016	34%	-	-	-	-
Caddo	Progressive Care Center	8/20/2013	32%	11/17/2014	20%	-	-	-	-
Caddo	Roseview Nursing and Rehabilitation Center	7/24/2013	0%	-	-	-	-	-	-
Caddo	Shreveport Manor, LLC	8/18/2015	0%	-	-	-	-	-	-
Caddo	Southern Hills Healthcare & Rehab	7/9/2014	19%	-	-	-	-	-	-
Caddo	Southern Oaks Nursing & Rehab Center	11/20/2014	10%	-	-	-	-	-	-
Caddo	The Bradford Guest Care, LLC	8/20/2015	0%	-	-	-	-	-	-
Caddo	The Guest Care Center at Spring Lake	8/19/2015	15%	-	-	-	-	-	-
Caddo	The Guest House of Shreveport	2/23/2016	21%	-	-	-	-	-	-
Caddo	Village Health Care at the Glen	10/20/2015	0%	-	-	-	-	-	-
Caddo	Vivian Healthcare Center	2/5/2014	20%	1/6/2016	0%	-	-	-	-
Calcasieu	Grand Cove Nursing and Retirement Center	8/1/2013	16%	-	-	-	-	-	-
Calcasieu	High Hope Rehab & Nursing Center	7/31/2013	12%	-	-	-	-	-	-
Calcasieu	Holly Hill House, Inc.	12/4/2013	47%	8/5/2014	11%	-	-	-	-
Calcasieu	Lake Charles Care Center	7/15/2014	21%	-	-	-	-	-	-
Calcasieu	Landmark of Lake Charles	9/4/2013	22%	-	-	-	-	-	-
Calcasieu	Martin DePorres Nursing Home	7/16/2014	23%	2/18/2016	0%	-	-	-	-
Calcasieu	Resthaven Nursing Center	7/30/2013	7%	-	-	-	-	-	-
Calcasieu	Rosewood Nursing Center	7/17/2014	24%	6/28/2016	11%	-	-	-	-
Calcasieu	The Care Center of Dequincy	9/5/2013	0%	-	-	-	-	-	-
Caldwell	Haven Nursing Center	8/25/2013	31%	10/9/2014	6%	-	-	-	-
Catahoula	The Columns Community Care Center	9/3/2014	7%	-	-	-	-	-	-
Claiborne	Claiborne Rehabilitation	10/19/2015	10%	-	-	-	-	-	-
Claiborne	Heritage Nursing Center of Haynesville	10/22/2013	8%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Claiborne	Presbyterian Village of Homer, Inc.	11/9/2015	10%	-	-	-	-	-	-
Concordia	Camelot Leisure Living	9/2/2014	18%	-	-	-	-	-	-
Concordia	Heritage Manor Health & Rehab - Ferriday	2/26/2015	23%	3/17/2016	25%	-	-	-	-
DeSoto	DeSoto Retirement & Rehab	11/19/2014	0%	3/3/2016	0%	-	-	-	-
DeSoto	Mansfield Nursing Center	11/19/2014	0%	1/7/2016	0%	-	-	-	-
East Baton Rouge	Affinity Nursing and Rehab Center	9/24/2015	33%	5/5/2016	25%	-	-	-	-
East Baton Rouge	Baton Rouge Health Care Corp	7/21/2014	5%	-	-	-	-	-	-
East Baton Rouge	Baton Rouge Heritage House	7/8/2013	16%	-	-	-	-	-	-
East Baton Rouge	Capitol House Nursing	3/11/2014	16%	2/4/2015	14%	6/17/2016	5%	-	-
East Baton Rouge	Carrington Place of Baton Rouge	5/16/2014	63%	2/24/2015	25%	6/15/2016	24%	-	-
East Baton Rouge	Colonial Care Retirement Center	8/28/2013	18%	-	-	-	-	-	-
East Baton Rouge	Flannery Oaks Guest House	7/22/2014	17%	1/13/2016	8%	-	-	-	-
East Baton Rouge	Heritage Manor of Baton Rouge	6/9/2015	24%	5/16/2016	22%	-	-	-	-
East Baton Rouge	Jefferson Manor Nursing & Rehab	12/1/2014	14%	-	-	-	-	-	-
East Baton Rouge	Landmark of Baton Rouge	8/27/2013	4%	-	-	-	-	-	-
East Baton Rouge	Lane Regional Medical Center Nursing Home	8/29/2013	74%	12/5/2014	20%	-	-	-	-
East Baton Rouge	North Point Healthcare Center	12/12/2013	0%	-	-	-	-	-	-
East Baton Rouge	Northridge Care Center, LLC	1/15/2014	5%	-	-	-	-	-	-
East Baton Rouge	Nottingham Reg Rehab Center	1/17/2014	42%	12/4/2014	47%	5/20/2015	45%	5/18/2016	24%

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
East Baton Rouge	Old Jefferson Community Care Center	7/23/2014	8%	1/14/2016	8%	-	-	-	-
East Baton Rouge	Regency Place	12/10/2013	53%	2/2/2015	5%	-	-	-	-
East Baton Rouge	St. Clare Manor	7/15/2015	20%	-	-	-	-	-	-
East Baton Rouge	Sterling Place Nursing Home	3/13/2014	11%	5/3/2016	10%	-	-	-	-
East Baton Rouge	The Care Center	3/11/2014	8%	-	-	-	-	-	-
East Baton Rouge	The Guest House of Baton Rouge, LLC	12/3/2015	23%	5/19/2016	5%	-	-	-	-
East Baton Rouge	Zachary Manor Nursing and Rehab	7/24/2014	8%	-	-	-	-	-	-
East Carroll	Shady Lake Nursing Home, Inc.	8/14/2013	23%	-	-	-	-	-	-
East Feliciana	Grace Nursing Home	12/12/2013	8%	2/3/2015	13%	-	-	-	-
Evangeline	Basile Care Center, Inc.	9/29/2014	9%	-	-	-	-	-	-
Evangeline	Heritage Manor of Ville Platte	10/2/2014	20%	4/28/2015	0%	-	-	-	-
Evangeline	Prairie Manor Nursing Home	10/30/2013	0%	-	-	-	-	-	-
Evangeline	Savoy Care Center	1/19/2015	39%	10/28/2015	23%	-	-	-	-
Franklin	Charlyn Rehab & Nursing Center	10/9/2013	30%	2/27/2015	0%	-	-	-	-
Franklin	Mary Anna Nursing Home, Inc.	2/24/2014	20%	-	-	-	-	-	-
Franklin	Plantation Manor Nursing Center	7/22/2015	0%	8/13/2014	0%	-	-	-	-
Grant	Colfax Reunion Nursing and Rehab Center	9/17/2015	17%	-	-	-	-	-	-
Grant	Woods Haven Senior Citizens Home	10/31/2013	20%	-	-	-	-	-	-
Iberia	Belle Teche Nursing & Rehabilitation Center	7/28/2015	4%	-	-	-	-	-	-
Iberia	Consolata Home	3/31/2015	22%	-	-	-	-	-	-
Iberia	Maison Teche, Inc.	8/18/2014	21%	-	-	-	-	-	-
Iberia	New Iberia Manor North	10/29/2013	14%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Iberia	New Iberia Manor South	10/27/2015	7%	-	-	-	-	-	-
Iberville	Plaquemine Caring, LLC	7/14/2015	28%	2/11/2016	23%	-	-	-	-
Iberville	Plaquemine Manor Nursing Home, Inc.	1/13/2014	0%	-	-	-	-	-	-
Jackson	Forest Haven Nursing Center	10/8/2015	0%	-	-	-	-	-	-
Jackson	Wyatt Manor Nursing Home	8/11/2014	0%	-	-	-	-	-	-
Jefferson Davis	Camelot Place - Brookside	2/10/2015	4%	-	-	-	-	-	-
Jefferson Davis	Golden Age of Welsh, LLC	12/5/2013	20%	8/4/2014	11%	2/15/2016	17%	-	-
Jefferson Davis	Jeff Davis Living Center	5/4/2014	0%	6/27/2016	19%	-	-	-	-
Jefferson	Bayside Healthcare Center	8/6/2013	24%	10/15/2014	25%	3/8/2016	44%	-	-
Jefferson	Belle Vie Living Center, LLC	5/28/2014	46%	3/24/2015	50%	11/17/2015	43%	-	-
Jefferson	Chateau Living Center	6/3/2014	10%	3/2/2015	18%	4/5/2016	5%	-	-
Jefferson	Colonial Oaks Living Center	6/4/2014	39%	1/28/2015	24%	3/10/2016	34%	-	-
Jefferson	Jefferson Healthcare Center	1/11/2016	0%	-	-	-	-	-	-
Jefferson	Maison De'Ville Nrsrg Home of Harvey	7/10/2013	5%	-	-	-	-	-	-
Jefferson	Marrero Healthcare Center	2/17/2014	14%	1/27/2015	13%	6/2/2016	7%	-	-
Jefferson	Metairie Healthcare Center	4/1/2014	9%	3/9/2016	4%	-	-	-	-
Jefferson	St. Anthony's Nursing Home	11/12/2013	24%	10/14/2014	28%	6/3/2015	13%	-	-
Jefferson	St. Joseph of Harahan	4/3/2014	14%	6/2/2015	0%	-	-	-	-
Jefferson	Waldon Health Care Center	8/9/2013	39%	6/11/2014	10%	1/26/2015	17%	-	-
Jefferson	West Jefferson Health Care	2/20/2014	11%	-	-	-	-	-	-
Jefferson	Wynhoven Health Care Center	6/10/2014	10%	8/11/2015	17%	-	-	-	-
Lafayette	Amelia Manor Nursing Home	9/16/2013	0%	6/23/2016	16%	-	-	-	-
Lafayette	Bethany Health Care Center	10/30/2013	0%	6/24/2016	0%	-	-	-	-
Lafayette	Camelot Of Broussard	7/30/2015	21%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Lafayette	Courtyard Manor Nurs Care Center & Assisted Living	9/19/2013	21%	-	-	-	-	-	-
Lafayette	Evangeline Oaks Guest House	7/27/2015	12%	-	-	-	-	-	-
Lafayette	Lady of the Oaks Retirement Manor	11/5/2014	10%	-	-	-	-	-	-
Lafayette	Magnolia Estates	5/7/2014	11%	4/29/2015	10%	-	-	-	-
Lafayette	Maison de Lafayette	1/21/2015	23%	3/23/2016	28%	-	-	-	-
Lafayette	River Oaks Retirement Manor	8/27/2014	0%	-	-	-	-	-	-
Lafourche	Audubon Health and Rehab	11/21/2013	13%	8/22/2014	4%	-	-	-	-
Lafourche	Broadway Nursing & Rehab Center	2/18/2015	13%	6/8/2016	0%	-	-	-	-
Lafourche	Lafourche Home for the Aged	9/26/2013	7%	-	-	-	-	-	-
Lafourche	Raceland Manor Nursing Home, Inc.	3/10/2015	14%	-	-	-	-	-	-
Lafourche	The Woodlands Healthcare	6/25/2014	21%	4/1/2015	24%	2/26/2016	18%	-	-
Lafourche	Thibodaux Healthcare Center	4/28/2014	7%	1/21/2016	15%	-	-	-	-
LaSalle	Jena Nursing & Rehabilitation Center	9/14/2015	9%	-	-	-	-	-	-
LaSalle	LaSalle Nursing Home	4/22/2014	6%	-	-	-	-	-	-
Lincoln	Alpine Guest Care, LLC	9/15/2014	16%	3/15/2016	0%	-	-	-	-
Lincoln	Princeton Place-Ruston	11/4/2013	19%	10/6/2014	0%	-	-	-	-
Lincoln	Ruston Nursing & Rehab Center, LLC	7/20/2015	4%	-	-	-	-	-	-
Livingston	Golden Age Nursing Home	11/5/2015	6%	-	-	-	-	-	-
Livingston	Harvest Manor Nursing Home	12/2/2015	0%	-	-	-	-	-	-
Madison	The Olive Branch Senior Care Center	8/12/2014	5%	-	-	-	-	-	-
Morehouse	Cherry Ridge Skilled Nursing Facility, LLC	7/21/2015	6%	-	-	-	-	-	-
Morehouse	Lagniappe Healthcare, LLC	11/5/2013	13%	10/7/2014	6%	-	-	-	-
Morehouse	LeGrand Healthcare & Rehab Center	9/19/2014	33%	4/21/2015	22%	2/3/2016	15%	-	-
Morehouse	The Oak Woods Home for the Elderly	4/17/2014	19%	-	-	-	-	-	-
Natchitoches	Natchitoches Community Care Center	1/8/2015	21%	6/3/2016	21%	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Natchitoches	Natchitoches Nursing and Rehab Center, LLC	12/16/2015	21%	-	-	-	-	-	-
Natchitoches	Natchitoches Parish Hospital LTCU	11/30/2015	33%	4/28/2016	11%	-	-	-	-
Orleans	Carrington Place of New Orleans	2/19/2014	48%	3/5/2015	50%	10/1/2015	38%	6/10/2016	33%
Orleans	Chateau de Notre Dame	11/14/2013	24%	6/18/2014	24%	3/25/2015	10%	-	-
Orleans	Covenant Home	3/17/2014	18%	-	-	-	-	-	-
Orleans	Ferncrest Manor	9/29/2015	37%	-	-	-	-	-	-
Orleans	Good Samaritan Rehab & Nursing Center	9/23/2014	16%	-	-	-	-	-	-
Orleans	Jo Ellen Smith Convalescent Center	7/10/2013	22%	-	-	-	-	-	-
Orleans	Lafon Nursing Facility of the Holy Family	8/14/2015	65%	6/1/2016	63%	-	-	-	-
Orleans	New Orleans Home for the Incurables	5/20/2014	12%	-	-	-	-	-	-
Orleans	Our Lady of Wisdom HCC	5/29/2014	4%	-	-	-	-	-	-
Orleans	St. Luke's Living Center	7/29/2014	65%	5/27/2015	47%	11/19/2015	48%	6/14/2016	47%
Orleans	St. Margaret's Daughters' Home	3/19/2014	48%	1/14/2015	36%	8/12/2015	21%	-	-
Orleans	Unity Nursing and Rehab	8/7/2013	42%	10/16/2014	22%	5/28/2015	11%	-	-
Orleans	Uptown Healthcare Center, LLC	7/31/2014	56%	5/12/2015	9%	-	-	-	-
Orleans	Willow Wood at Woldenberg Village	5/21/2014	9%	3/26/2015	24%	4/6/2016	5%	-	-
Ouachita	Avalon Place	2/27/2014	22%	3/19/2015	5%	-	-	-	-
Ouachita	Christus St. Joseph Home	9/17/2014	32%	4/20/2015	16%	-	-	-	-
Ouachita	Delta Grande Skilling Nursing and Rehabilitation	8/13/2013	20%	4/16/2014	10%	3/17/2015	25%	2/2/2016	32%
Ouachita	Landmark Nursing Center	10/6/2015	13%	4/27/2016	4%	-	-	-	-
Ouachita	Mary Goss Nursing Home, Inc.	8/12/2013	18%	-	-	-	-	-	-
Ouachita	Ouachita Healthcare and Rehabilitation	2/25/2014	15%	3/18/2015	16%	4/27/2016	25%	-	-
Ouachita	Ridgecrest Community Care Center	4/22/2015	0%	2/4/2016	20%	-	-	-	-
Ouachita	The Oaks	7/23/2015	24%	3/16/2016	6%	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Ouachita	West Monroe Guest House, Inc.	10/7/2015	4%	-	-	-	-	-	-
Plaquemines	Riverbend Nursing & Rehabilitation Center, Inc.	4/2/2014	0%	5/14/2015	4%	4/7/2016	17%	-	-
Pointe Coupee	Lakeview Manor Nursing Home	8/26/2013	10%	-	-	-	-	-	-
Pointe Coupee	Pointe Coupee Healthcare	12/1/2015	0%	-	-	-	-	-	-
Rapides	Hilltop Nursing Center #1	2/22/2016	13%	-	-	-	-	-	-
Rapides	Lexington House	12/18/2013	12%	-	-	-	-	-	-
Rapides	Matthews Memorial Health Care Center	9/30/2013	0%	-	-	-	-	-	-
Rapides	Naomi Heights Nursing and Rehab	9/15/2015	0%	-	-	-	-	-	-
Rapides	St. Christina Nursing and Rehab Center	2/17/2014	22%	-	-	-	-	-	-
Rapides	The Oaks Care Center	12/16/2013	20%	-	-	-	-	-	-
Rapides	The Summit	4/21/2014	17%	5/21/2015	13%	-	-	-	-
Rapides	Tioga Community Care Center	12/15/2014	17%	-	-	-	-	-	-
Red River	Green Meadow Haven	7/7/2014	19%	-	-	-	-	-	-
Richland	Colonial Manor Nursing & Rehab Center	8/13/2014	20%	2/2/2016	20%	-	-	-	-
Richland	Deerfield Nursing & Rehab Center	8/14/2014	15%	-	-	-	-	-	-
Richland	Rayville Nursing & Rehab Center	10/8/2014	0%	8/13/2013	36%	-	-	-	-
Sabine	Many Healthcare North	7/10/2014	7%	1/7/2016	0%	-	-	-	-
Sabine	Sabine Retirement & Rehabilitation	8/6/2015	21%	-	-	-	-	-	-
Sabine	Toledo Retirement and Rehab Center	1/7/2015	0%	-	-	-	-	-	-
St. Charles	Luling Living Center	1/8/2014	19%	-	-	-	-	-	-
St. Charles	Ormond Nursing & Care Center	11/12/2014	12%	-	-	-	-	-	-
St. Helena	St. Helena Parish Nursing Home	10/1/2013	23%	-	-	-	-	-	-
St. James	Chateau St. James Rehab and Retirement	1/9/2014	21%	3/11/2015	14%	1/10/2016	7%	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
St. John the Baptist	Twin Oaks Nursing Home, Inc.	4/29/2014	24%	2/19/2015	21%	-	-	-	-
St. Landry	Heritage Manor of Opelousas	8/25/2014	0%	1/18/2016	10%	-	-	-	-
St. Landry	J. Michael Morrow Memorial Nursing Home	8/26/2014	7%	1/19/2016	14%	-	-	-	-
St. Landry	Nursing Home of Eunice, LLC	5/8/2014	14%	-	-	-	-	-	-
St. Landry	Oak Lane Wellness & Rehabilitative Center	10/28/2013	20%	-	-	-	-	-	-
St. Landry	Our Lady of Prompt Succor Nursing Home	11/3/2014	14%	-	-	-	-	-	-
St. Landry	Senior Village Nursing Home	9/18/2013	13%	-	-	-	-	-	-
St. Landry	Tri Community Nursing Center	5/5/2014	21%	-	-	-	-	-	-
St. Martin	Morgan City Health Care	11/19/2013	33%	8/21/2014	13%	-	-	-	-
St. Martin	St. Agnes Healthcare and Rehab, Inc.	9/22/2015	0%	-	-	-	-	-	-
St. Martin	St. Martinville Rehab & Nursing Center	9/20/2013	6%	-	-	-	-	-	-
St. Mary	Franklin Health Care Center	4/30/2014	14%	6/7/2016	62%	-	-	-	-
St. Mary	Patterson Healthcare Center	3/12/2015	13%	2/8/2016	12%	-	-	-	-
St. Tammany	Forest Manor Nursing Home	10/3/2013	7%	-	-	-	-	-	-
St. Tammany	Greenbriar Community Care Center	9/10/2014	5%	-	-	-	-	-	-
St. Tammany	Guest House of Slidell	9/11/2014	7%	-	-	-	-	-	-
St. Tammany	Heritage Manor of Mandeville	2/12/2014	8%	-	-	-	-	-	-
St. Tammany	Heritage Manor of Slidell	10/2/2013	0%	9/9/2014	5%	-	-	-	-
St. Tammany	Lacombe Nursing Center	8/26/2015	24%	-	-	-	-	-	-
St. Tammany	Pontchartrain Health Care Center	2/14/2014	20%	-	-	-	-	-	-
St. Tammany	Trinity Neurologic Rehab Center of Slidell	2/11/2014	21%	-	-	-	-	-	-
Tangipahoa	Belle Maison Nursing Home	2/10/2014	12%	-	-	-	-	-	-
Tangipahoa	Hammond Nursing Home	10/14/2015	0%	-	-	-	-	-	-
Tangipahoa	Heritage Healthcare Center Hammond	10/15/2015	0%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
Tangipahoa	Kentwood Manor Nursing Home	8/24/2015	21%	-	-	-	-	-	-
Tangipahoa	Landmark Nursing Center Hammond	9/8/2014	13%	-	-	-	-	-	-
Tangipahoa	Tangi Pines Nursing Center	6/16/2014	18%	-	-	-	-	-	-
Terrebonne	Chateau Terrebonne Healthcare Center	11/20/2013	23%	-	-	-	-	-	-
Terrebonne	Heritage Manor of Houma	8/19/2014	18%	2/9/2016	0%	-	-	-	-
Terrebonne	Maison Deville of Houma, Inc.	11/11/2014	0%	-	-	-	-	-	-
Terrebonne	Oaks of Houma	1/20/2016	0%	-	-	-	-	-	-
Union	Bernice Nursing and Rehab Center, LLC	2/26/2014	0%	5/27/2016	6%	-	-	-	-
Union	Farmerville Nursing and Rehab Center	10/10/2013	9%	-	-	-	-	-	-
Union	Timberlake Health Care	10/11/2013	32%	12/11/2014	0%	-	-	-	-
Vermilion	Eastridge Nursing Center	1/6/2014	0%	2/12/2015	0%	3/21/2016	6%	-	-
Vermilion	Gueydan Memorial Guest Home	8/7/2014	25%	4/30/2015	9%	-	-	-	-
Vermilion	Kaplan Healthcare Center	10/26/2015	23%	-	-	-	-	-	-
Vermilion	Maison du Monde	9/17/2013	17%	-	-	-	-	-	-
Vermilion	Pelican Point Nursing and Rehabilitation	1/7/2014	22%	-	-	-	-	-	-
Vermilion	Vermilion Health Care Center	11/6/2014	25%	3/24/2016	23%	-	-	-	-
Vernon	Rosepine Retirement and Rehabilitation Center	4/24/2014	6%	-	-	-	-	-	-
Washington	Heritage Manor of Franklinton	3/25/2014	19%	-	-	-	-	-	-
Washington	Home Away From Home, Inc.	8/27/2015	0%	-	-	-	-	-	-
Washington	Resthaven Living Center, LLC	3/27/2014	30%	2/6/2015	55%	8/25/2015	16%	-	-
Webster	Carrington Place of Springhill	11/10/2015	20%	-	-	-	-	-	-
Webster	Meadowview Health & Rehab Center	1/31/2014	15%	5/24/2016	0%	-	-	-	-
Webster	Town and Country Nursing Center, LLC	10/21/2015	11%	-	-	-	-	-	-

Parish	Provider Name	Exit Review Date 1	Percent Unsupported	Exit Review Date 2	Percent Unsupported	Exit Review Date 3	Percent Unsupported	Exit Review Date 4	Percent Unsupported
West Baton Rouge	Port Allen Care Center, LLC	10/12/2015	17%	-	-	-	-	-	-
West Carroll	Carroll Nursing Home	8/14/2013	25%	12/10/2014	0%	-	-	-	-
West Carroll	West Carroll Care Center, Inc.	12/9/2014	7%	-	-	-	-	-	-
West Feliciana	St. Francisville Country Manor, LLC	7/16/2015	14%	-	-	-	-	-	-
Winn	Autumn Leaves Nursing Home	12/17/2013	5%	-	-	-	-	-	-
Winn	Winnfield Nursing and Rehab Center, LLC	1/4/2016	23%	-	-	-	-	-	-

Source: Prepared by legislative auditor’s staff using information provided by Myers and Stauffer.

APPENDIX E: NURSING FACILITIES REQUIRED TO REIMBURSE MEDICAID FOR FAILURE TO MEET DIRECT CARE/CARE RELATED FLOOR

Parish	Facility	2014 Reimbursement Due	2015 Reimbursement Due*
Acadia	Southwind Nursing & Rehab Center	\$33,727	\$45,011
Ascension	Ascension Oaks Nursing & Rehabilitation Center, LLC	22,629	31,053
Ascension	Gonzales Healthcare		57,565
Avoyelles	Avoyelles Manor		36,973
Bienville	Arcadia Nursing and Rehabilitation Center, LLC	14,207	44,212
Bienville	Ringgold Nursing and Rehab Center		27,484
Bossier	Pilgrim Manor Guest Care Center, LLC	322,138	278,057 (January through August) 126,539 (September through December)
Bossier	Colonial Oaks Guest Care Center, LLC	140,399	82,712 (January through August) 40,803 (September through December)
Caddo	The Bradford Guest Care, LLC	345,849	207,988 (January through August) 95,321 (September through December)
Caddo	Guest House of Shreveport	302,798	188,958 (January through August) 152,099 (September through December)
Caddo	Shreveport Manor, LLC	205,356	152,123 (January through August) 118,329 (September through December)
Caddo	Booker T. Washington Nursing Center, LLC	148,491	128,750 (January through August) 89,604 (September through December)
Caddo	Guest House at Spring Lake, LLC	122,285	44,583 (January through August) 10,787 (September through December)
Caddo	Claiborne Healthcare Center	90,818	
Caddo	Vivian Healthcare Center	53,268	1,519

Parish	Facility	2014 Reimbursement Due	2015 Reimbursement Due*
Caddo	Heritage Manor West	\$16,371	\$1,568
Caddo	Heritage Manor of Stratmore		22,417
Calcasieu	Lake Charles Care Center	42,081	
Concordia	Heritage Manor Health and Rehabilitation Center	56,393	89,791
East Baton Rouge	Jefferson Manor Nursing & Rehab Center, LLC	128,564	84,253
East Baton Rouge	Guest House of Baton Rouge		1,012
East Feliciana	Grace Nursing Home		132,664
Evangeline	Basile Care Center	91,320	
Franklin	Plantation Manor Nursing & Rehab Center, LLC	95,416	33,604
Franklin	Plantation Oaks Nursing & Rehab Center, LLC	66,889	14,227
Grant	Woods Haven Senior Citizens Home, Inc.	43,294	66,303
Iberia	New Iberia Manor South	118,042	
Iberia	New Iberia Manor North	27,940	
Iberia	Belle Teche Nursing & Rehabilitation Center, LLC	20,057	
Jackson	Forest Haven Nursing & Rehab Center, LLC	46,984	9,687
Jackson	Wyatt Manor Nursing Home, Inc,	11,827	5,677
Jefferson	West Jefferson Health Care Center	192,043	52,925
Jefferson	Marrero Healthcare Center	108,793	83,318
Jefferson	Maison Deville Nursing Home of Harvey	83,137	96,191
Jefferson Davis	Camelot Brookside	216,311	71,594
Jefferson Davis	Jeff Davis Living Center, LLC	14,104	
Lafayette	Maison de Lafayette	214,142	
Lafayette	Amelia Manor Nursing Home	139,709	
Lafayette	Lafayette Care Center (In operation January 2014 - February 2014)	4,121	
Lafourche	Raceland Manor Nursing Home	240,412	173,163
Lafourche	Audubon Health and Rehab		8,707

Parish	Facility	2014 Reimbursement Due	2015 Reimbursement Due*
Lincoln	Alpine Guest Care, LLC	\$108,443	\$133,308 (January through August) 89,539 (September through December)
Lincoln	Ruston Nursing and Rehab Center, LLC		11,712
Natchitoches	Natchitoches Nursing & Rehabilitation Center, LLC	83,953	
Orleans	Jo Ellen Smith Convalescent Center		97,928 (January through September) 27,585 (October through December)
Ouachita	Landmark Nursing & Rehabilitation Center, LLC	10,064	
Ouachita	The Oaks		57,036
Plaquemines	Riverbend Nursing and Rehab Center	44,178	
Rapides	Naomi Heights	20,850	25,375
Rapides	The Summit	17,134	21,213
Rapides	Lexington House	16,745	31,836
Rapides	Hilltop Nursing & Rehabilitation Center, LLC	49,960	
Richland	Deerfield Nursing and Rehab		95,799
Sabine	Many Healthcare North	24,506	50,678
Sabine	Toledo Nursing Center	22,198	77,716
Sabine	Sabine Retirement & Rehab Center	13,004	
St. Charles	Luling Living Center, LLC	34,498	45,775
St. James	Chateau St. James Rehab and Retirement		10,031
St. Landry	Heritage Manor of Opelousas	31,594	7,987
St. Landry	Senior Village Nursing & Rehab	12,203	
St. Landry	Nursing Home of Eunice, LLC	9,148	
St. Martin	Morgan City Health Care Center	37,280	
St. Mary	Patterson Healthcare Center	47,190	37,851
St. Tammany	Heritage Manor of Mandeville		15,824
Tangipahoa	Hammond Nursing Home	60,962	
Tangipahoa	Heritage Healthcare of Hammond	5,942	
Tangipahoa	Landmark Nursing Center of Hammond		11,804
Terrebonne	Maison De'Ville Nursing Home of Houma	200,752	236,552
Vermilion	Eastridge Nursing Center	16,859	641

Parish	Facility	2014 Reimbursement Due	2015 Reimbursement Due*
Vermilion	Pelican Point Nursing and Rehabilitation		\$18,068
Washington	Resthaven Nursing & Rehabilitation Center, LLC	\$9,841	
Webster	Carrington Place of Springhill	11,051	
West Feliciana	St. Francisville Country Manor		4,269
Winn	Autumn Leaves Nursing & Rehab Center, LLC	37,652	25,561
Total		\$4,705,922	\$4,041,659
Source: Prepared by legislative auditor's staff using information contained in facility cost reports.			

APPENDIX F: SUMMARY OF FACILITY COST REPORT FINDINGS AND ADJUSTMENTS

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Acadia	Acadia St. Landry Guest Home	Full-scope	8	0	0%	5	0	0%	N/A	N/A	N/A	N	(\$10,042)
Acadia	Camelot Place	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$14,671)
Acadia	Encore Healthcare & Rehabilitation	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$18,300)
Acadia	Rayne Guest Home	Full-scope	9	0	0%	14	0	0%	N/A	N/A	N/A	N	(\$70,262)
Acadia	Southwind Nursing & Rehab Center	Full-scope with Home Office	14	0	0%	12	0	0%	9	2	22%	N	(\$45,577)
Allen	Allen Oaks Nursing Home	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,422)
Allen	Kinder Retirement & Rehab Center	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$18,791)
Allen	St. Frances Nursing & Rehabilitation	Full-scope with Home Office	19	10	53%	12	7	58%	7	4	57%	N	(\$30,198)
Ascension	Ascension Oaks Nursing & Rehabilitation Center, LLC	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,380)
Ascension	Chateau D'Ville Rehab and Retirement	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$34,559)
Ascension	Gonzales Healthcare Center	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,034)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Assumption	Heritage Manor of Napoleonville	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$68,919)
Avoyelles	Bayou Vista Community Care Center	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$35,898)
Avoyelles	Avoyelles Manor, Inc	Full-scope	21	16	76%	12	8	67%	N/A	N/A	N/A	Y	(\$261,535)
Avoyelles	Bayou Chateau Nursing Center, Inc.	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,708
Avoyelles	Colonial Nursing Home	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$25,850)
Avoyelles	Hessmer Nursing Home	Full-scope with Home Office	19	12	63%	8	4	50%	15	8	53%	Y	(\$23,176)
Avoyelles	Oak Haven Community Care Center	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$36,866)
Avoyelles	Riviere Du Soleil Community Care Center	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$34,627)
Avoyelles	Riviere Du Soleil Community Care Center	Limited-scope with Trust Fund Review	2	2	100%	5	3	60%	N/A	N/A	N/A	N/A	
Avoyelles	Valley View Health Care Facility	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$4,131)
Beauregard	Deridder Retirement & Rehab Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$9,710)
Beauregard	Merryville Rehabilitation, LP	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$16,891)
Beauregard	Westwood Manor Nursing Home	Full-scope with Home Office	12	0	0%	7	0	0%	6	1	17%	N	(\$24,833)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Bienville	Arcadia Nursing and Rehabilitation Center, LLC	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,102)
Bienville	Leslie Lakes Care Center	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$44,266)
Bienville	Ringgold Nursing & Rehabilitation Center, LLC	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$15,421)
Bossier	Colonial Oaks Guest Care Center, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$40,103)
Bossier	Cypress Point Nursing & Rehabilitation Center, LLC	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$2,395)
Bossier	Heritage Manor of Bossier	Full-scope with Home Office	21	13	62%	8	4	50%	17	10	59%	Y	(\$76,850)
Bossier	Pilgrim Manor Guest Care Center, LLC	Full-scope with Home Office	8	0	0%	3	0	0%	10	8	80%	Y	(\$71,921)
Bossier	Riverview Care Center, LLC	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$60,487)
Bossier	Whispering Pines Nursing Home	Limited-scope with Trust Fund Review	1	0	0%	5	0	0%	N/A	N/A	N/A	N/A	\$0
Bossier	Whispering Pines Nursing Home	Desk Review	0	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Caddo	Booker T. Washington Nursing Center, LLC	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$114,611)
Caddo	The Bradford Guest Care, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$107,568)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Caddo	Claiborne Healthcare Center	Limited-scope No Trust Fund Review	3	3	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$742)
Caddo	Claiborne Healthcare Center	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Caddo	Garden Park Nursing & Rehabilitation Center, LLC	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$9,964)
Caddo	Guest House at Spring Lake, LLC	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$48,952)
Caddo	Guest House of Shreveport	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$59,437)
Caddo	Harmony House Nursing & Rehab Center, LLC	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$4,849)
Caddo	Heritage Manor of Stratmore	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$65,863)
Caddo	Heritage Manor South	Full-scope with Home Office	14	0	0%	14	0	0%	18	11	61%	Y	(\$70,155)
Caddo	Heritage Manor West (CCC of Westwood, LLC January to October 2014)	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$41,363
Caddo	Heritage Manor West (Heritage Manor West, LLC November to December 2014)	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$11,404)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Caddo	Live Oak Retirement Community	Full-scope	9	7	78%	8	4	50%	N/A	N/A	N/A	N	(\$30,788)
Caddo	Magnolia Manor Nursing & Rehab Center, LLC	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$2,947)
Caddo	Nurse Care Nursing & Rehab Center	Desk Review	21	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$134,555)
Caddo	Pierremont Healthcare Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$33,959)
Caddo	Progressive Care Center	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$547,409)
Caddo	Roseview Nursing & Rehab Center, LLC	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$3,848)
Caddo	Shreveport Guest Care, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$81,007)
Caddo	Southern Hills Healthcare and Rehab	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$16,025
Caddo	Southern Hills Healthcare and Rehab	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$15,090)
Caddo	Southern Oaks Nursing & Rehabilitation Center, LLC	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$2,045)
Caddo	Village Health Care at the Glen	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$489,005)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Caddo	Vivian Healthcare Center	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$6,114)
Caddo	Vivian Healthcare Center	Limited-scope No Trust Fund Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Calcasieu	Grand Cove Nursing and Rehab	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$74,707)
Calcasieu	High Hope Rehabilitation & Nursing Center, LLC	Full-scope	11	0	0%	11	0	0%	N/A	N/A	N/A	N	(\$45,268)
Calcasieu	Holly Hill House	Full-scope with Home Office	20	13	65%	6	5	83%	6	0	0%	Y	(\$352,789)
Calcasieu	Lake Charles Care Center	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$68,257)
Calcasieu	Landmark of Lake Charles	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$74,787)
Calcasieu	Landmark of Lake Charles	Limited-scope with Trust Fund Review	3	1	33%	10	1	10%	N/A	N/A	N/A	N/A	
Calcasieu	Martin DePorres Multi-Care Center	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$70,832)
Calcasieu	Resthaven Nursing & Rehabilitation Center, LLC	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$977)
Calcasieu	Rosewood Nursing Center	Full-scope with Home Office	19	4	21%	3	0	0%	6	0	0%	Y	(\$358,661)
Calcasieu	The Care Center of DeQuincy	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$26,000)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
Caldwell	Haven Nursing Center	Limited-scope with Trust Fund Review	6	3	50%	7	6	86%	N/A	N/A	N/A	N/A	(\$53,443)
Caldwell	Haven Nursing Center	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Catahoula	The Columns Community Care Center	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$15,422)
Claiborne	Claiborne Manor Nursing Home, LLC	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$6,515)
Claiborne	Heritage Nursing Center of Haynesville	Full-scope	14	0	0%	0	0	0%	N/A	N/A	N/A	N	(\$19,609)
Claiborne	Presbyterian Village of Homer, Inc.	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$31,260)
Concordia	Camelot Leisure Living Center	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$5,903)
Concordia	Heritage Manor Health and Rehabilitation Center	Desk Review	21	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$92,225)
DeSoto	DeSoto Retirement & Rehab Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$1)
DeSoto	Mansfield Nursing Center	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
East Baton Rouge	Affinity Nursing & Rehab Center	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$17,017)
East Baton Rouge	Baton Rouge Health Care Center	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$29,424)
East Baton Rouge	Baton Rouge Heritage House II	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$66,662)

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
East Baton Rouge	Capitol House Nursing & Rehab Center	Full-scope with Home Office	24	12	50%	21	18	86%	20	13	65%	Y	(\$130,700)
East Baton Rouge	Carrington Place of Baton Rouge	Limited-scope No Trust Fund Review	3	3	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$72,974)
East Baton Rouge	Carrington Place of Baton Rouge	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
East Baton Rouge	Colonial Care Retirement Center	Full-scope with Home Office	23	13	57%	19	13	68%	17	6	35%	Y	(\$42,720)
East Baton Rouge	Flannery Oaks Guest House	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$84,796)
East Baton Rouge	Guest House of Baton Rouge	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$38,058)
East Baton Rouge	Heritage Manor of Baton Rouge	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$96,575)
East Baton Rouge	Jefferson Manor Nursing & Rehab Center, LLC	Full-scope with Home Office	18	1	6%	10	0	0%	15	9	60%	N	(\$66,009)
East Baton Rouge	Landmark of Baton Rouge	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$100,015)
East Baton Rouge	North Point Healthcare Center	Desk Review	20	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$102,645)
East Baton Rouge	Northridge Care Center, LLC	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$9,129)
East Baton Rouge	Nottingham Regional Rehab Center	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$46,730)
East Baton Rouge	Nottingham Regional Rehab Center	Limited-scope No Trust Fund Review	4	3	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Parish	Facility	Review Type	Number of Findings	Number of Repeat Findings	Percent of Repeat Findings	Number of Resident Fund Findings	Number of Repeat Resident Fund Findings	Percent of Repeat Resident Fund Findings	Mgmt. Co. Findings	Number of Repeat Mgmt. Co. Findings	Percent of Repeat Mgmt. Co. Findings	Failure to Disclose Related Party Finding	Total Amount P&N Adjustments
East Baton Rouge	Old Jefferson Community Care Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$53,610)
East Baton Rouge	Regency Place Nursing & Rehab Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$187,343)
East Baton Rouge	St. Clare Manor	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$196
East Baton Rouge	St. Clare Manor	Limited-scope No Trust Fund Review	4	2	50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
East Baton Rouge	Sterling Place, LLC	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$105,697
East Baton Rouge	The Care Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$22,125)
East Baton Rouge	Lane Regional Medical Center Nursing Home	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$29,812)
East Baton Rouge	Lane Regional Medical Center Nursing Home	Limited-scope No Trust Fund Review	6	3	50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
East Baton Rouge	Zachary Manor Nursing & Rehabilitation Center, LLC	Full-scope with Home Office	14	10	71%	8	6	75%	15	9	60%	N	(\$49,831)
East Carroll	Shady Lake Nursing Home, Inc.	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1
East Feliciana	Grace Nursing Home	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$84,628)
Evangeline	Basile Care Center	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$6,815)

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Evangeline	Heritage Manor of Ville Platte	Limited-scope with Trust Fund Review	0	0	0%	7	1	14%	N/A	N/A	N/A	N/A	(\$63,711)
Evangeline	Heritage Manor of Ville Platte	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Evangeline	Prairie Manor Nursing Home	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$19,806)
Evangeline	Savoy Care Center	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$1,331)
Franklin	Charlyn Rehabilitation & Nursing Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$40,830)
Franklin	Mary Anna Nursing Home	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$125
Franklin	Plantation Manor Nursing & Rehab Center, LLC	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$3,831)
Franklin	Plantation Oaks Nursing & Rehab Center, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$1,932)
Grant	Colfax Reunion Nursing & Rehab Center	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$9,912)
Grant	Woods Haven Senior Citizens Home, Inc.	Desk Review	0	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
Iberia	Belle Teche Nursing & Rehabilitation Center, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$6,106)
Iberia	Consolata Nursing Home, Inc.	Full-scope	13	0	0%	1	0	0%	N/A	N/A	N/A	N	(\$259,898)

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Iberia	Maison Teche, LLC	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$86,060)
Iberia	Maison Teche, LLC	Limited-scope with Trust Fund Review	7	0	0%	6	0	0%	N/A	N/A	N/A	N/A	
Iberia	New Iberia Manor North	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,434)
Iberia	New Iberia Manor North	Limited-scope No Trust Fund Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Iberia	New Iberia Manor South	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$7,525)
Iberia	New Iberia Manor South	Limited-scope No Trust Fund Review	2	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Iberville	Plaquemine Caring, LLC	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$770
Iberville	Plaquemine Caring, LLC	Limited-scope with Trust Fund Review	4	3	75%	14	10	71%	N/A	N/A	N/A	N/A	
Iberville	Plaquemine Manor Nursing Home	Full-scope with Home Office	15	9	60%	20	13	65%	3	3	100%	Y	(\$61,517)
Jackson	Forest Haven Nursing & Rehab Center, LLC	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$5,960)
Jackson	Wyatt Manor Nursing Home, Inc,	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$2,550)
Jefferson	West Jefferson Health Care Center	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$14,295)

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Jefferson	Bayside Healthcare Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$8,445
Jefferson	Belle Vie Living Center, LLC	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$217,552)
Jefferson	Chateau Living Center of Kenner	Desk Review	17	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$335,776
Jefferson	Colonial Oaks Living Center	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$196,328)
Jefferson	Jefferson Healthcare Center, LLC	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$40,311)
Jefferson	Jefferson Healthcare Center, LLC	Limited-scope with Trust Fund Review	4	0	0%	8	0	0%	N/A	N/A	N/A	N/A	
Jefferson	Maison Deville Nursing Home of Harvey	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$14,937)
Jefferson	Marrero Healthcare Center	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$9,534)
Jefferson	Marrero Healthcare Center	Limited-scope No Trust Fund Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Jefferson	Metairie Healthcare Center	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$2,225
Jefferson	Metairie Healthcare Center	Limited-scope No Trust Fund Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Jefferson	St. Anthony's Nursing Home	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$34,171)
Jefferson	St. Joseph of Harahan	Desk Review	18	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$36,241)

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Jefferson	Waldon Health Care Center	Full-scope with Home Office	16	1	6%	14	0	0%	10	3	30%	Y	(\$949)
Jefferson	Wynhoven Health Care Center	Full-scope	35	21	60%	8	8	100%	N/A	N/A	N/A	Y	(\$193,160)
Jefferson Davis	Camelot Brookside	Limited-scope with Trust Fund Review	4	3	75%	12	8	67%	N/A	N/A	N/A	N/A	(\$51,768)
Jefferson Davis	Camelot Brookside	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Jefferson Davis	Golden Age of Welsh	Limited-scope No Trust Fund Review	6	4	67%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$243,747)
Jefferson Davis	Golden Age of Welsh	Desk Review	17	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Jefferson Davis	Jeff Davis Living Center, LLC	Limited-scope with Trust Fund Review	5	2	40%	3	3	100%	N/A	N/A	N/A	N/A	(\$8,598)
Jefferson Davis	Jeff Davis Living Center, LLC	Desk Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Lafayette	Camelot of Broussard	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$26,141)
Lafayette	Evangeline Oaks Guest Home	Full-scope	8	0	0%	13	0	0%	N/A	N/A	N/A	N	(\$31,488)
Lafayette	Amelia Manor Nursing Home	Full-scope	8	1	13%	6	0	0%	N/A	N/A	N/A	N	(\$73,844)
Lafayette	Bethany MHS Health Care Center	Full-scope	11	0	0%	7	0	0%	N/A	N/A	N/A	N	(\$6,556)
Lafayette	Courtyard Manor Nurse Care Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$19,166)
Lafayette	Lady of the Oaks Retirement Manor	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$61,054)

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Lafayette	Lafayette Care Center (January 2014 - February 2014)	Desk Review	17	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$14,233)
Lafayette	Lafayette Care Center (March 2014)	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$16,035
Lafayette	Magnolia Estates	Full-scope with Home Office	18	0	0%	21	0	0%	18	8	44%	Y	(\$128,583)
Lafayette	Maison de Lafayette	Full-scope	19	15	79%	16	8	50%	N/A	N/A	N/A	Y	(\$137,421)
Lafayette	River Oaks Retirement Manor	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
Lafourche	Audubon Health & Rehab	Full-scope with Home Office	8	0	0%	9	0	0%	18	11	61%	Y	(\$85,735)
Lafourche	Broadway Nursing & Rehabilitation Center	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$28,243)
Lafourche	Lafourche Home for the Aged	Full-scope	9	0	0%	7	0	0%	N/A	N/A	N/A	N	(\$9,896)
Lafourche	Raceland Manor Nursing Home	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$19,039)
Lafourche	The Woodlands Health Care Center	Full-scope with Home Office	24	0	0%	18	0	0%	11	7	64%	Y	(\$128,101)
Lafourche	Thibodaux Healthcare Center	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,803)
LaSalle	Jena Nursing and Rehabilitation Center, LLC	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$5,586)

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LaSalle	LaSalle Nursing Home	Desk Review	18	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$15,910)
Lincoln	Alpine Guest Care, LLC	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$44,987)
Lincoln	Princeton Place - Ruston, LP	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$30,760)
Lincoln	Ruston Nursing & Rehabilitation Center, LLC	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$7,890)
Livingston	Golden Age Nursing Home	Full-scope with Home Office	16	0	0%	7	0	0%	23	14	61%	Y	\$52,359
Livingston	Harvest Manor Nursing Home	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$31,758)
Madison	The Olive Branch Senior Care Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$165
Morehouse	Cherry Ridge Skilled Nursing Facility, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$3,296)
Morehouse	Lagniappe Healthcare, LLC	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$463
Morehouse	LeGrand Healthcare & Rehab Center	Full-scope	8	0	0%	5	0	0%	N/A	N/A	N/A	N	(\$321)
Morehouse	The Oak Woods Home for the Elderly	Limited-scope with Trust Fund Review	2	2	100%	9	5	56%	N/A	N/A	N/A	N/A	(\$3,934)
Morehouse	The Oak Woods Home for the Elderly	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

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Natchitoches	Courtyard of Natchitoches	Limited-scope No Trust Fund Review	5	3	60%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$10,127)
Natchitoches	Courtyard of Natchitoches	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Natchitoches	Natchitoches Community Care Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$20,871)
Natchitoches	Natchitoches Community Care Center	Limited-scope with Trust Fund Review	2	2	100%	6	5	83%	N/A	N/A	N/A	N/A	
Natchitoches	Natchitoches Nursing & Rehabilitation Center, LLC	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$6,627)
Orleans	Carrington Place of New Orleans	Limited-scope No Trust Fund Review	5	4	80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$52,089)
Orleans	Carrington Place of New Orleans	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Orleans	Chateau De Notre Dame	Full-scope	35	24	69%	12	8	67%	N/A	N/A	N/A	Y	(\$250,854)
Orleans	Covenant Home	Limited-scope with Trust Fund Review	4	0	0%	11	0	0%	N/A	N/A	N/A	N/A	(\$15,258)
Orleans	Covenant Home	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Orleans	Ferncrest Manor Living Center	Full-scope	26	19	73%	9	8	89%	N/A	N/A	N/A	Y	(\$516,437)
Orleans	Good Samaritan Rehab and Nursing Center	Limited-scope with Trust Fund Review	4	0	0%	8	0	0%	N/A	N/A	N/A	N/A	(\$18,439)
Orleans	Good Samaritan Rehab and Nursing Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

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Orleans	Jo Ellen Smith Convalescent Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$88,639)
Orleans	John J. Hainkel, Jr. Home & Rehab Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$14,261)
Orleans	John J. Hainkel, Jr. Home & Rehab Center	Limited-scope No Trust Fund Review	5	3	60%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Orleans	Lafon Nursing Facility of the Holy Family	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$265,047)
Orleans	Lafon Nursing Facility of the Holy Family	Limited-scope No Trust Fund Review	4	4	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Orleans	Our Lady of Wisdom Healthcare Center	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$20,849)
Orleans	Our Lady of Wisdom Healthcare Center	Limited-scope No Trust Fund Review	5	4	80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Orleans	St. Luke's Living Center	Full-scope	22	16	73%	18	16	89%	N/A	N/A	N/A	Y	(\$1,054,773)
Orleans	St. Margaret Daughters Home	Full-scope	5	2	40%	15	12	80%	N/A	N/A	N/A	N	\$0
Orleans	Unity Nursing & Rehab Center	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$28,573)
Orleans	Unity Nursing & Rehab Center	Limited-scope No Trust Fund Review	5	4	80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Orleans	Uptown Healthcare Center, LLC	Full-scope with Home Office	23	0	0%	23	0	0%	3	3	100%	Y	(\$90,158)

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Orleans	Willow Wood at Woldenberg Village, Inc.	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$45,533)
Ouachita	Avalon Place, LP	Full-scope with Home Office	12	1	8%	2	0	0%	13	3	23%	N	(\$61,890)
Ouachita	Christus St. Joseph Home	Full-scope with Home Office	26	17	65%	22	14	64%	20	16	80%	N	(\$551,589)
Ouachita	Delta Grand Skilled Nursing and Rehab	Full-scope with Home Office	10	0	0%	8	0	0%	13	3	23%	N	(\$82,369)
Ouachita	Landmark Nursing & Rehabilitation Center, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$5,716)
Ouachita	Mary Goss Nursing Home, Inc.	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,331
Ouachita	Ouachita Healthcare	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$298,225
Ouachita	The Oaks	Limited-scope with Trust Fund Review	4	0	0%	13	0	0%	N/A	N/A	N/A	N/A	(\$111,189)
Ouachita	The Oaks	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Ouachita	Ridgecrest Community Care Center	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$21,559)
Ouachita	The Oaks Care Center	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$156,799)
Ouachita	West Monroe Guest House, Inc.	Limited-scope No Trust Fund Review	4	3	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$87,872)
Ouachita	West Monroe Guest House, Inc.	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

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Plaquemines	Riverbend Nursing and Rehab Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$2,611
Pointe Coupee	Lakeview Manor Nursing Home	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$40,970)
Pointe Coupee	Lakeview Manor Nursing Home	Limited-scope with Trust Fund Review	3	3	100%	11	0	0%	N/A	N/A	N/A	N/A	
Pointe Coupee	Pointe Coupee Healthcare	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$28,491)
Rapides	Hilltop Nursing & Rehabilitation Center, LLC	Full-scope with Home Office	18	9	50%	7	3	43%	15	9	60%	Y	(\$41,586)
Rapides	Lexington House	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$65,941)
Rapides	Matthews Memorial Healthcare Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$65,580)
Rapides	Matthews Memorial Healthcare Center	Limited-scope with Trust Fund Review	0	0	0%	8	3	38%	N/A	N/A	N/A	N/A	
Rapides	Naomi Heights	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$10,398)
Rapides	St. Christina Nursing & Rehabilitation Center	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$63,979)
Rapides	The Summit	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$63,838)
Rapides	Tioga Community Care Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$86,588)
Red River	Green Meadow Haven	Desk Review	2	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,500

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Richland	Colonial Manor Nursing & Rehab Center, LLC	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
Richland	Deerfield Nursing & Rehab Center, LLC	Limited-scope with Trust Fund Review	6	2	33%	9	0	0%	N/A	N/A	N/A	N/A	(\$271)
Richland	Deerfield Nursing & Rehab Center, LLC	Desk Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Richland	Rayville Nursing & Rehab Center, Inc.	Desk Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
Sabine	Many Healthcare North	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$10,255)
Sabine	Many Healthcare North	Limited-scope No Trust Fund Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Sabine	Sabine Retirement & Rehab Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$442)
Sabine	Toledo Nursing Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
St. Charles	Luling Living Center, LLC	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$55,111)
St. Charles	Ormond Nursing and Care Center	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
St. Helena	St. Helena Parish Nursing Home	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$677,633)

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St. Helena	St. Helena Parish Nursing Home	Limited-scope No Trust Fund Review	5	4	80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
St. James	Chateau St. James Rehab & Retirement	Limited-scope No Trust Fund Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$58,994)
St. James	Chateau St. James Rehab & Retirement	Desk Review	17	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
St. John the Baptist	Twin Oaks Nursing Home	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$4,221
St. Landry	Heritage Manor of Opelousas	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$56,995)
St. Landry	J. Michael Morrow Memorial Nursing Home	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$19,647)
St. Landry	Nursing Home of Eunice, LLC	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$910)
St. Landry	Nursing Home of Eunice, LLC	Limited-scope No Trust Fund Review	5	4	80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
St. Landry	Oak Lane Wellness & Rehabilitation	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$34,308)
St. Landry	Our Lady of Prompt Succor Nursing Home	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0
St. Landry	Senior Village Nursing & Rehab	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$92,061)
St. Landry	Tri-Community Nursing Center	Full-scope	16	7	44%	10	8	80%	N/A	N/A	N/A	Y	(\$215,155)

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St. Martin	Morgan City Health Care Center	Desk Review	18	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$157,295)
St. Martin	St. Agnes Healthcare and Rehab, Inc.	Full-scope	16	0	0%	15	0	0%	N/A	N/A	N/A	Y	(\$14,301)
St. Martin	St. Martinville Rehab and Nursing Center	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$79,316)
St. Martin	St. Martinville Rehab and Nursing Center	Limited-scope with Trust Fund Review	2	1	50%	7	2	29%	N/A	N/A	N/A	N/A	
St. Mary	Franklin Health Care Center	Desk Review	18	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$219,804)
St. Mary	Patterson Healthcare Center	Limited-scope No Trust Fund Review	3	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,574)
St. Mary	Patterson Healthcare Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
St. Tammany	Forest Manor Nursing and Rehabilitation Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$92,288)
St. Tammany	Greenbriar Community Care Center	Full-scope with Home Office	8	2	25%	8	0	0%	12	7	58%	Y	(\$140,258)
St. Tammany	Guest House of Slidell	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$37,528)
St. Tammany	Heritage Manor of Mandeville	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$81,460)
St. Tammany	Heritage Manor of Slidell	Desk Review	8	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$74,225)

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St. Tammany	Lacombe Nursing Centre	Limited-scope with Trust Fund Review	5	2	40%	11	4	36%	N/A	N/A	N/A	N/A	(\$74,665)
St. Tammany	Lacombe Nursing Centre	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
St. Tammany	Pontchartrain Healthcare Center	Limited-scope with Trust Fund Review	3	2	67%	8	2	25%	N/A	N/A	N/A	N/A	\$19,295
St. Tammany	Pontchartrain Healthcare Center	Desk Review	15	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
St. Tammany	Trinity Neurologic Rehab, LLC	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$30,660)
Tangipahoa	Belle Maison Nursing Home	Limited-scope with Trust Fund Review	2	2	100%	9	3	33%	N/A	N/A	N/A	N/A	\$0
Tangipahoa	Belle Maison Nursing Home	Desk Review	2	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Tangipahoa	Hammond Nursing Home	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$4,522)
Tangipahoa	Heritage Healthcare of Hammond	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$20,405)
Tangipahoa	Kentwood Manor Nursing Home, LLC	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$8,022)
Tangipahoa	Landmark Nursing Center of Hammond	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$87,176)
Tangipahoa	Tangi Pines Nursing Center	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$11,028)
Tangipahoa	Tangi Pines Nursing Center	Limited-scope with Trust Fund Review	4	0	0%	11	0	0%	N/A	N/A	N/A	N/A	

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Terrebonne	Chateau Terrebonne Health Care	Limited-scope No Trust Fund Review	4	3	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$90,138)
Terrebonne	Chateau Terrebonne Health Care	Desk Review	16	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Terrebonne	Heritage Manor of Houma	Desk Review	10	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$91,569)
Terrebonne	Maison De'Ville Nursing Home of Houma	Full-scope with Home Office	16	10	63%	10	9	90%	3	3	100%	N	(\$75,643)
Terrebonne	The Oaks of Houma	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$75,255)
Union	Bernice Nursing & Rehabilitation Center, LLC	Desk Review	5	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$7,323)
Union	Arbor Lake Skilled Nursing & Rehab	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$39,936)
Union	Farmerville Nursing & Rehabilitation Center, LLC	Full-scope with Home Office	5	0	0%	9	0	0%	9	3	33%	Y	(\$31,284)
Vermilion	Eastridge Nursing Center	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$22,355)
Vermilion	Gueydan Memorial Guest Home	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$36,203)
Vermilion	Kaplan Healthcare Center	Full-scope with Home Office	14	0	0%	18	0	0%	13	6	46%	N	(\$68,855)
Vermilion	Maison Du Monde	Full-scope with Home Office	17	8	47%	16	13	81%	10	6	60%	Y	(\$87,720)

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Vermilion	Pelican Point Healthcare and Rehabilitation	Desk Review	12	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$28,017)
Vermilion	Vermilion Healthcare Center	Full-scope	8	0	0%	8	0	0%	N/A	N/A	N/A	N	(\$97,558)
Vernon	Rosepine Retirement & Rehabilitation Center	Desk Review	9	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$18,853)
Washington	Good Samaritan Living Center	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$13,850)
Washington	Heritage Manor of Franklinton	Desk Review	24	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$113,232)
Washington	Resthaven Living Center	Full-scope	25	12	48%	17	13	76%	N/A	N/A	N/A	N	(\$237,640)
Webster	Carrington Place of Springhill	Limited-scope No Trust Fund Review	4	2	50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$35,947)
Webster	Carrington Place of Springhill	Desk Review	14	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Webster	Meadowview Health and Rehab Center	Full-scope with Home Office	16	8	50%	11	10	91%	13	6	46%	N	(\$295,295)
Webster	Town & Country Health & Rehabilitation	Desk Review	11	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$9,653)
West Baton Rouge	Port Allen Care Center, LLC	Desk Review	6	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$2,355)
West Baton Rouge	Port Allen Care Center, LLC	Limited-scope with Trust Fund Review	4	0	0%	11	0	0%	N/A	N/A	N/A	N/A	
West Carroll	Carroll Nursing Home	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$21,135

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West Carroll	West Carroll Care Center	Desk Review	0	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$26,039)
West Carroll	West Carroll Care Center	Limited-scope with Trust Fund Review	3	0	0%	6	0	0%	N/A	N/A	N/A	N/A	
West Feliciana	St. Francisville Country Manor, LLC	Desk Review	7	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$30,204)
West Feliciana	St. Francisville Country Manor, LLC	Limited-scope with Trust Fund Review	4	0	0%	7	0	0%	N/A	N/A	N/A	N/A	
Winn	Autumn Leaves Nursing & Rehab Center, LLC	Desk Review	13	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$3,610)
Winn	Winnfield Nursing & Rehabilitation, LLC	Desk Review	4	0	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$16,978)
Source: Prepared by legislative auditor’s staff using cost report information provided by Postlethwaite & Netterville.													