



**RED RIVER MENTAL HEALTH
CLINIC
COUSHATTA, LOUISIANA**

ORIGINAL COST STUDY

**COMPUTED AS OF
JUNE 30, 2013**

L. T. Annum

APPRAISAL SERVICES, INC.

FINANCIAL AND VALUATION CONSULTANTS

ATLANTA • CHICAGO



REPORT LETTER

L. T. Annum

L. T. Annum

Appraisal Services, Inc.

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June 15, 2014

State of Louisiana Department of Health and Hospitals
Office of the Secretary, Fiscal Department
Bienville Building, 5th Floor, 544/Bin #23
628 North 4th Street
Baton Rouge, LA 70802

Attention: Mr. Thomas M. Schulze

Contract Number: PR00588-27

Gentleman:

In accordance with your request, we submit this property record report covering certain assets at

Red River Mental Health Clinic
Coushatta, Louisiana

This report has been prepared as of June 30, 2013 and includes the following location and asset accounts:

<u>Location</u>	<u>Location Description</u>
27	Red River Mental Health Clinic

<u>Account</u>	<u>Account Description *</u>
450	Land
451	Land Improvements
453	Buildings
455	Building Services
456	Fixed Equipment
457	Major Movable Equipment
461	Autos and Trucks

*All accounts might not be used
in this report

This report has been prepared for property record purposes and the computation of depreciation based on original cost.

With respect to the property record, original cost, and the computations made, the report is based on your June 30, 2012 report and the report of changes by you to June 30, 2013. These changes were incorporated into the June 30, 2012 property record and the enclosed represents a property record as of June 30, 2013.

The source codes used are as follows:

Source Codes:

LT10	Additions 2010
LT11	Additions 2011
LT12	Additions 2012
LT13	Additions 2013

Depreciation Calculations

Method One – June 30, 2013
Current Year

Method Two – June 30, 2014
Projection

This report contains all assets acquired through June 30, 2013.

All calculations are based on the period beginning July 1, 2012 and ending June 30, 2013.

Basis of Calculations

All calculations are based on the straight-line method. *L. T. Annum calculates straight-line based on unrecovered cost over remaining life.*

Estimated Lives

The estimated lives are those presently in use by the State of Louisiana Department of Health and Hospitals.

Estimated lives for the fiscal year additions are based on the estimated life in years as suggested in the American Hospital Association publication “Estimated Useful Lives of Depreciable Hospital Assets”. We have used the AHA Revised 2008 Edition for the June 30, 2013 additions.

Salvage Value

Salvage value has been considered. In general it has been the practice of the department to exhaust the usefulness of its assets before disposition. As a result, predictable salvage value is negligible and is generally exceeded by the cost of disposition. Occasionally an asset will be disposed of prior to the exhaustion of its useful life. In these instances, it is anticipated that the department will make the appropriate adjustment at the time such dispositions occur.

Disposals

In the section tabbed “Annual Changes”, there is a summary and a detailed listing of reported fiscal year disposals. The calculations for these items are in accord with current department practice of one – half years depreciation in the year acquired, one – half years depreciation in year of disposal.

The current year’s depreciation of these disposals should be added to the current year’s depreciation of active file for reporting current expenses. The calculated accumulated depreciation can be used for profit or loss computations.

Medicare Requirements

In our judgment, the results in this report are determined in conformity of the Medicare regulations and requirements.

The report is compiled in sections as follows:

Certificate

This letter outlining the services performed

A reconciliation of original cost (rollforward)

A reconciliation of accumulated depreciation (rollforward)

Summary

A summary of depreciation calculations by building within department within account within location, totaled account for June 30, 2013 and **Projected** for June 30, 2014.

Detail

The detail listing contains the detailed active assets supporting the summary, subtotaled by building within department within account within location

Annual Changes

A summary (totaled by building within department within account within location) and a detail listing (totaled by building within department within account within location) of the fiscal additions

A summary (totaled by building within department within account within location) and a detail listing (totaled by building within department within account within location) of the fiscal disposals

A detail listing (totaled by building within department within account within location) of the fiscal adjustments

A detail listing (totaled by building within department within account within location) of the fiscal transfers

We have made no investigation of the title to the assets appraised nor have we investigated any possible existing encumbrances against the assets.

A copy of this report and the data from which it was prepared will be retained in our files and are available for inspection upon request.

Thank you for this opportunity to be of service.

Very truly yours,

L. T. ANNUM APPRAISAL SERVICES

A handwritten signature in cursive script that reads "Allen Saltzman".

Allen Saltzman
Sr. Vice President



ORIGINAL COST ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
RED RIVER MENTAL HEALTH CLINIC, COUSHATTA, LOUISIANA**

**COST ROLLFORWARD ANALYSIS REPORT
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	ACCOUNT NAME	BEGINNING BALANCE 6/30/2012	COST ADJUSTMENTS	POST AUDIT ADJUSTMENTS	TRANSFERS IN	TRANSFERS OUT	DISPOSALS	ADDITIONS	ROUNDING	ENDING BALANCE 6/30/2013
450	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4551	BUILDING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4552	FIXED EQUIPMENT	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00
457	MAJOR MOVABLE EQUIPMENT	24,935.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,935.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>31,435.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31,435.00</u>

L. T. Annum



DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
RED RIVER MENTAL HEALTH CLINIC, COUSHATTA, LOUISIANA**

**DEPRECIATION ROLLFORWARD ANALYSIS REPORT
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	ACCOUNT NAME	BEGINNING BALANCE 6/30/2012	COST ADJUSTMENTS	POST AUDIT ADJUSTMENTS	TRANSFERS IN	TRANSFERS OUT	DISPOSALS		ACTIVE FILE	TOTAL	ROUNDING	ENDING BALANCE 6/30/2013	NET BOOK VALUE	PROJECTED DEPRECIATION 6/30/2014
							ACCUM. DEPRECIATION	CURRENT YEAR DEPRECIATION	CURRENT YEAR DEPRECIATION	CURRENT YEAR DEPRECIATION				
450	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4551	BUILDING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4552	FIXED EQUIPMENT	1,138.00	0.00	0.00	0.00	0.00	0.00	0.00	325.00	325.00	0.00	1,463.00	5,037.00	325.00
457	MAJOR MOVABLE EQUIPMENT	24,285.00	0.00	0.00	0.00	0.00	0.00	0.00	650.00	650.00	0.00	24,935.00	0.00	0.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		25,423.00	0.00	0.00	0.00	0.00	0.00	0.00	975.00	975.00	0.00	26,398.00	5,037.00	325.00



**SUMMARY OF
DEPRECIATION BY
ACCOUNT/DEPARTMENT
TOTAL BY ACCOUNT/
DEPARTMENT/ BUILDING**

L. T. Annum

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
9:38:55PM

Location: 27 RED RIVER MENTAL HEALTH CLINIC		Original Cost	BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
			Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.	N. B. V.
Account: 4552	FIXED EQUIPMENT							
Dept: 3319175								
01		6,500	325	1,463	5,037	325	1,788	4,712
Total Dept:	3319175	<u>6,500</u>	<u>325</u>	<u>1,463</u>	<u>5,037</u>	<u>325</u>	<u>1,788</u>	<u>4,712</u>
Total Account:	4552 FIXED EQUIPMENT	<u>6,500</u>	<u>325</u>	<u>1,463</u>	<u>5,037</u>	<u>325</u>	<u>1,788</u>	<u>4,712</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
9:38:55PM

Location: 27 RED RIVER MENTAL HEALTH CLINIC			Original Cost	BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
				Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.	N. B. V.
Account: 457	MAJOR MOVEABLE EQUIPMENT		6,113	0	6,113	0	0	6,113	0
Dept: 01	ADMINISTRATION								
	PNV								
Total Dept:	01	ADMINISTRATION	6,113	0	6,113	0	0	6,113	0
Dept: 30A			12,323	0	12,323	0	0	12,323	0
	01								
Total Dept:	30A		12,323	0	12,323	0	0	12,323	0
Dept: 3319175			6,499	650	6,499	0	0	6,499	0
Total Dept:	3319175		6,499	650	6,499	0	0	6,499	0
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	24,935	650	24,935	0	0	24,935	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
9:38:55PM

Location: 27 RED RIVER MENTAL HEALTH CLINIC	Original Cost	BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
		Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.	N. B. V.
Total Location: 27 RED RIVER MENTAL HEALTH CLINIC	31,435	975	26,398	5,037	325	26,723	4,712

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
9:38:55PM

	Original Cost	BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
		Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.	N. B. V.
Grand Total:	31,435	975	26,398	5,037	325	26,723	4,712

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	31,435	975	26,398	31,435	325	26,723
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

L. T. Annum

Detail Depreciation Report (St Date)				Loc: 27 RED RIVER MENTAL HEALTH CLINIC				Bldg: 01				05/27/2014										
				Acct: 4552 FIXED EQUIPMENT				Floor: 01				9:37:35PM										
				Dept: 3319175				Room:				LTAD001										
Item #	Tag #	Qty	Description Model #	Mfgr. Serial #	SC	Equip	Acq. Date	Original Cost	BOOK 07/2012 - 06/2013					PROJECTION 07/2013 - 06/2014								
									DC	Life	St.Date	Curr.	Accum.	DC	Life	St.Date	Curr.	Accum.				
Building: 01 Floor: 01 Room: _____																						
	3930	1	UTILITIES UPGRADE -ELECTRICAL CONDUIT/ WIRING			L10	06/2009	6500	20	1/2009	325	1463	20	1/2009	325	1788						
Total Building:		01						6500			325	1463			325	1788						
Total Department:		3319175						6500			325	1463			325	1788						
Total Account:		4552	FIXED EQUIPMENT					6500			325	1463			325	1788						

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Detail Depreciation Report (St Date)						Loc: 27	RED RIVER MENTAL HEALTH CLINIC	Bldg: PNV	05/27/2014									
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	9:37:36PM									
						Dept: 01	ADMINISTRATION	Room:	LTAD001									
Item #	Tag #	Qty	Description Model #	Mfgr. Serial #	SC	Equip	Acq. Date	Original Cost	BOOK 07/2012 - 06/2013					PROJECTION 07/2013 - 06/2014				
									DC	Life	St.Date	Curr.	Accum.	DC	Life	St.Date	Curr.	Accum.
Building: PNV Floor: 01 Room:																		
3230	90000001	1	COPIER MD-DC-1655	MITA SN-36067792	FD		01/1990	1767	5	1/1990		1767	5	1/1990		1767		
3231	91000001	1	COMPUTER MD-PS/2	IBM SN-23-9867230	FD		01/1991	1747	5	1/1991		1747	5	1/1991		1747		
3232	91000002	1	PRINTER MD-XL24E	IBM SN-11-2019710	FD		01/1991	709	5	1/1991		709	5	1/1991		709		
3233	91000003	1	COMPUTER MD-SYS 2	IBM SN-23-HPR79	FD		01/1991	505	5	1/1991		505	5	1/1991		505		
3234	91000004	1	FAX MACH MD-F-25	MURATA SN-10021004	FD		01/1991	798	5	1/1991		798	5	1/1991		798		
3235	91000005	1	AIR COND MD-S124H30	FRIEDRICK	FD		01/1991	587	5	1/1991		587	5	1/1991		587		
Total Building: PNV								6113				6113				6113		
Total Department: 01 ADMINISTRATION								6113				6113				6113		

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Detail Depreciation Report (St Date)						Loc: 27	RED RIVER MENTAL HEALTH CLINIC	Bldg: 01	05/27/2014									
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	9:37:36PM									
						Dept: 30A		Room:	LTAD001									
Item #	Tag #	Qty	Description Model #	Mfgr. Serial #	SC	Equip	Acq. Date	Original Cost	BOOK 07/2012 - 06/2013					PROJECTION 07/2013 - 06/2014				
									DC	Life	St.Date	Curr.	Accum.	DC	Life	St.Date	Curr.	Accum.
Building: 01 Floor: 01 Room:																		
3227	80000001	1	TW SEL CORR IBM 6528189		FD		01/1980	756	5	1/1980	756	5	1/1980	756				
3228	86000001	1	TW WHEELWRITER 5 MD-6747-001	IBM SN-0624161	FD		01/1986	815	5	1/1986	815	5	1/1986	815				
3229	88000001	1	COPIER MD-1503	KONICA SN-8629072	FD		01/1988	1914	5	1/1988	1914	5	1/1988	1914				
3236	95000001	1	LASERJET PRINTER MD-LJ4	HEWLETT-PACKAR D SN-JPBK091109	FD		01/1995	1292	5	1/1995	1292	5	1/1995	1292				
3237	95000002	1	COMPUTER W/UPGRADES MD-486DX266	BOBCAT SN-1000430	FD		01/1995	3450	5	1/1995	3450	5	1/1995	3450				
3238	96000001	1	CONFERENCE TABLE MD-464814RT				01/1996	1395	15	1/1996	1395	15	1/1996	1395				
3239	98000001	1	FAX MACH MD-UF550	PANASONIC SN-1971200146	FD		01/1998	1274	5	1/1998	1274	5	1/1998	1274				
3240	98000002	1	COMPUTER W/ACC MD-E3000	GATEWAY2000	FD		01/1998	1427	5	1/1998	1427	5	1/1998	1427				
Total Building: 01								12323			12323			12323				
Total Department: 30A								12323			12323			12323				

L. T. Annum

Detail Depreciation Report (St Date)				Loc: 27 RED RIVER MENTAL HEALTH CLINIC				Bldg:				05/27/2014						
				Acct: 457 MAJOR MOVEABLE EQUIPMENT				Floor:				9:37:36PM						
				Dept: 3319175				Room:				LTAD001						
Item #	Tag #	Qty	Description Model #	Mfgr. Serial #	SC	Equip	Acq. Date	Original Cost	BOOK 07/2012 - 06/2013					PROJECTION 07/2013 - 06/2014				
									DC	Life	St.Date	Curr.	Accum.	DC	Life	St.Date	Curr.	Accum.
Building:																		
Floor:		Room:																
3929	20903929	1	VIDEO SYSTEM MD-HDX	POLYCOM			06/2008	6499	5	1/2008	650	6499	5	1/2008		6499		
Total Building:								6499			650	6499				6499		
Total Department:		3319175						6499			650	6499				6499		
Total Account:		457		MAJOR MOVEABLE EQUIPMENT				24935			650	24935				24935		
Total Location:		27		RED RIVER MENTAL HEALTH CLINIC				31435			975	26398			325	26723		

L. T. Annum

Detail Depreciation Report (St Date)															05/27/2014 9:37:36PM LTAD001					
Item #	Tag #	Qty	Description Model #	Mfgr. Serial #	SC	Equip	Acq. Date	Original Cost	BOOK 07/2012 - 06/2013					PROJECTION 07/2013 - 06/2014						
									DC	Life	St.Date	Curr.	Accum.	DC	Life	St.Date	Curr.	Accum.		
Grand Total:								31435						975	26398					

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