



**BEAUREGARD MENTAL  
HEALTH CENTER  
DE RIDER, 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.

7035 N. Keeler Avenue  
Suite 100  
Lincolnwood, Illinois 60712  
Voice: 847-840-8025  
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June 15, 2014

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

Attention: Mr. Thomas M. Schulze

Contract Number: PR00588-452

Gentleman:

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

Beauregard Mental Health Center  
De Rider, 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>
452	Beauregard Mental Health Center

  

<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  
BEAUREGARD MENTAL HEALTH CENTER, DE RIDER, 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	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00
4551	BUILDING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4552	FIXED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	MAJOR MOVABLE EQUIPMENT	31,178.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,178.00
461	AUTOS AND TRUCKS	16,381.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,381.00
	TOTAL	<u>48,084.00</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>48,084.00</u>

**L. T. Annum**





# **DEPRECIATION ROLLFORWARD**

**L. T. Annum**

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS  
BEAUREGARD MENTAL HEALTH CENTER, DE RIDER, 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	CURRENT YEAR DEPRECIATION	ROUNDING	ENDING BALANCE 6/30/2013	NET BOOK VALUE	PROJECTED DEPRECIATION 6/30/2014
450	LAND	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
453	BUILDINGS	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00	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
4552	FIXED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	MAJOR MOVABLE EQUIPMENT	20,313.00	0.00	0.00	0.00	0.00	0.00	2,872.00	0.00	23,185.00	7,993.00	1,777.00
461	AUTOS AND TRUCKS	16,381.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,381.00	0.00	0.00
	TOTAL	<u>37,219.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,872.00</u>	<u>0.00</u>	<u>40,091.00</u>	<u>7,993.00</u>	<u>1,777.00</u>

**L. T. Annum**



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

**L. T. Annum**

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 05/16/2014  
5:37:22PM

Location: 452 BEAUREGARD MENTAL HEALTH CENTER			BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
			Original Cost	Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.
Account: 453 BUILDINGS	Dept: * BRG	525	0	525	0	0	525	0
Total Dept: *		<u>525</u>	<u>0</u>	<u>525</u>	<u>0</u>	<u>0</u>	<u>525</u>	<u>0</u>
Total Account: 453 BUILDINGS		<u>525</u>	<u>0</u>	<u>525</u>	<u>0</u>	<u>0</u>	<u>525</u>	<u>0</u>

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 05/16/2014  
5:37:22PM

Location: 452 BEAUREGARD MENTAL HEALTH CENTER			BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014			
			Original Cost	Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.	N. B. V.
Account: 457	MAJOR MOVEABLE EQUIPMENT		28,721	2,872	20,728	7,993	1,777	22,505	6,216
Dept: *									
<b>Total Dept:</b>	<b>*</b>		<b>28,721</b>	<b>2,872</b>	<b>20,728</b>	<b>7,993</b>	<b>1,777</b>	<b>22,505</b>	<b>6,216</b>
Dept: 30A			2,457	0	2,457	0	0	2,457	0
BRG									
<b>Total Dept:</b>	<b>30A</b>		<b>2,457</b>	<b>0</b>	<b>2,457</b>	<b>0</b>	<b>0</b>	<b>2,457</b>	<b>0</b>
<b>Total Account:</b>	<b>457</b>	<b>MAJOR MOVEABLE EQUIPMENT</b>	<b>31,178</b>	<b>2,872</b>	<b>23,185</b>	<b>7,993</b>	<b>1,777</b>	<b>24,962</b>	<b>6,216</b>

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 05/16/2014  
5:37:22PM

Location: 452	BEAUREGARD MENTAL HEALTH CENTER	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: 461	LICENSED VEHICLES	16,381	0	16,381	0	0	16,381	0
Dept: *								
<b>Total Dept:</b>	*	<u>16,381</u>	<u>0</u>	<u>16,381</u>	<u>0</u>	<u>0</u>	<u>16,381</u>	<u>0</u>
<b>Total Account:</b>	461 LICENSED VEHICLES	<u>16,381</u>	<u>0</u>	<u>16,381</u>	<u>0</u>	<u>0</u>	<u>16,381</u>	<u>0</u>

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 05/16/2014  
5:37:22PM

Location: 452 BEAUREGARD MENTAL HEALTH CENTER	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: 452 BEAUREGARD MENTAL HEALTH CENTER	48,084	2,872	40,091	7,993	1,777	41,868	6,216

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 05/16/2014  
5:37:22PM

	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.
<b>Grand Total:</b>	48,084	2,872	40,091	7,993	1,777	41,868	6,216

**Breakdown by depreciation method**

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	48,084	2,872	40,091	48,084	1,777	41,868
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						





# **DETAIL LISTING**

**L. T. Annum**

Detail Depreciation Report (St Date)				Loc: 452	BEAUREGARD MENTAL HEALTH CENTER				Bldg: BRG	05/16/2014									
				Acct: 453	BUILDINGS				Floor:	5:36:20PM									
				Dept:					Room:	LTAD001									
Item #	Tag #	Qty	Description	Mfgr.	SC	Equip	Acq.	Original	BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014							
			Model #	Serial #			Date	Cost	DC	Life	St.Date	Curr.	Accum.	DC	Life	St.Date	Curr.	Accum.	
<b>Building: BRG</b>																			
<b>Floor: Room:</b>																			
1979	93000001	1	GLASS DOOR		FD		01/1993	525	15		1/1993		525	15		1/1993		525	
<b>Total Building: BRG</b>											525				525				525
<b>Total Department:</b>											525				525				525
<b>Total Account: 453 BUILDINGS</b>											525				525				525

**L. T. Annum**

Detail Depreciation Report (St Date)										Loc: 452 BEAUREGARD MENTAL HEALTH CENTER		Bldg:		05/16/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor:		5:36:20PM					
										Dept:		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.	
<b>Building:</b>																			
<b>Floor:</b>																			
<b>Room:</b>																			
3968	39037-00 00	1	VIDEO SYSTEM	POLYCOM			07/2007	5474	5	1/2008	547	5474	5	1/2008		5474			
3969	39037-00 00	1	FILE HIGH DENSITY	MD-HDX SN-81534			06/2008	6817	10	1/2008	682	3750	10	1/2008	682	4432			
3970	39037-00 00	1	TELEPHONE SYSTEM	SN-B399802 BLACKBOX			04/2008	10948	10	1/2008	1095	6022	10	1/2008	1095	7117			
3971	39037-00 00	1	ROUTER NETWORKING	SN-723000G81200047 CISCO			06/2008	5482	5	1/2008	548	5482	5	1/2008		5482			
			MD-2851	SN-FTX1217A4139															
<b>Total Building:</b>								28721			2872	20728			1777	22505			
<b>Total Department:</b>								28721			2872	20728			1777	22505			

**L. T. Annum**

Detail Depreciation Report (St Date)			Loc: 452 BEAUREGARD MENTAL HEALTH CENTER					Bldg: BRG		05/16/2014								
			Acct: 457 MAJOR MOVEABLE EQUIPMENT					Floor: 01		5:36:20PM								
			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.
<b>Building: BRG</b>																		
<b>Floor: 01 Room:</b>																		
1977	88000001	1	COPIER BEAUREGARD M H C MD-SF7100	SHARP SN-76225976	FD		01/1988	1070	5	1/1988		1070	5	1/1988		1070		
1982	96000002	1	LASERJET PRINTER MD-C2145A	HP SN-USFC480741	FD		01/1996	1387	5	1/1996		1387	5	1/1996		1387		
<b>Total Building: BRG</b>									2457				2457				2457	
<b>Total Department: 30A</b>									2457				2457				2457	
<b>Total Account: 457 MAJOR MOVEABLE EQUIPMENT</b>									31178				2872	23185			1777	24962

L. T. Annum

Detail Depreciation Report (St Date)										Loc: 452 BEAUREGARD MENTAL HEALTH CENTER					Bldg: 05/16/2014				
										Acct: 461 LICENSED VEHICLES					Floor: 5:36:20PM				
										Dept:					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.	
<b>Building:</b> <b>Floor:</b> _____ <b>Room:</b> _____																			
3967	39037-00 00	1	VEHICLE VAN 2007 MD-CARAVAN	DODGE SN-1D4GP24E27B229874			05/2007	16381	4	1/2007		16381	4	1/2007		16381			
<b>Total Building:</b>								16381				16381				16381			
<b>Total Department:</b>								16381				16381				16381			
<b>Total Account:</b>		461	LICENSED VEHICLES					16381				16381				16381			
<b>Total Location:</b>		452	BEAUREGARD MENTAL HEALTH CENTER					48084			2872	40091			1777	41868			

**L. T. Annum**

<b>Detail Depreciation Report (St Date)</b>											05/16/2014 5:36:20PM 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.
<b>Grand Total:</b>									48084			2872	40091			1777	41868	

**L. T. Annum**