



**WINNSBORO MENTAL HEALTH
CLINIC
WINNSBORO, 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: PR00588-462

Gentleman:

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

Winnsboro Mental Health Clinic
Winnsboro, 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>
462	Winnsboro 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
WINNSBORO MENTAL HEALTH CLINIC, WINNSBORO, 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	9,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,300.00
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	99,624.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,624.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>108,924.00</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>108,924.00</u>

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DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
WINNSBORO MENTAL HEALTH CLINIC, WINNSBORO, 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	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	7,130.00	0.00	0.00	0.00	0.00	0.00	620.00	0.00	7,750.00	1,550.00	620.00
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	97,910.00	0.00	0.00	0.00	0.00	0.00	1,714.00	0.00	99,624.00	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
	TOTAL	105,040.00	0.00	0.00	0.00	0.00	0.00	2,334.00	0.00	107,374.00	1,550.00	620.00

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

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Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:57:59PM

Location: 462 WINNSBORO MENTAL HEALTH CLINIC			BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
			Original Cost	Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.
Account: 4551	BUILDING SERVICES							
Dept: *								
46		9,300	620	7,750	1,550	620	8,370	930
Total Dept:	*	<u>9,300</u>	<u>620</u>	<u>7,750</u>	<u>1,550</u>	<u>620</u>	<u>8,370</u>	<u>930</u>
Total Account:	4551 BUILDING SERVICES	<u>9,300</u>	<u>620</u>	<u>7,750</u>	<u>1,550</u>	<u>620</u>	<u>8,370</u>	<u>930</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:57:59PM

Location: 462 WINNSBORO 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							
Dept: 0030								
46		18,067	0	18,067	0	0	18,067	0
OHS		18,067	0	18,067	0	0	18,067	0
Total Dept: 0030		36,134	0	36,134	0	0	36,134	0
Dept: 01	ADMINISTRATION							
OHS		34,148	0	34,148	0	0	34,148	0
Total Dept: 01	ADMINISTRATION	34,148	0	34,148	0	0	34,148	0
Dept: 30A								
46		5,049	0	5,049	0	0	5,049	0
Total Dept: 30A		5,049	0	5,049	0	0	5,049	0
Dept: 3319187								
		17,142	1,714	17,142	0	0	17,142	0
Total Dept: 3319187		17,142	1,714	17,142	0	0	17,142	0
Dept: 9187								
46		7,151	0	7,151	0	0	7,151	0
Total Dept: 9187		7,151	0	7,151	0	0	7,151	0
Total Account: 457	MAJOR MOVEABLE EQUIPMENT	99,624	1,714	99,624	0	0	99,624	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:57:59PM

Location: 462 WINNSBORO 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: 462 WINNSBORO MENTAL HEALTH CLINIC	108,924	2,334	107,374	1,550	620	107,994	930

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:57:59PM

	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:	108,924	2,334	107,374	1,550	620	107,994	930

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	108,924	2,334	107,374	108,924	620	107,994
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)				Loc: 462	WINNSBORO MENTAL HEALTH CLINIC				Bldg: 46	05/22/2014								
				Acct: 4551	BUILDING SERVICES				Floor:	5:56:42PM								
				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.
Building: 46																		
Floor: Room:																		
3793	20100001	1	L H I-BOILER HH5001N09K				01/2001	9300	15	1/2001	620	7750	15	1/2001	620	8370		
Total Building: 46								9300				620	7750			620	8370	
Total Department:								9300				620	7750			620	8370	
Total Account: 4551 BUILDING SERVICES								9300				620	7750			620	8370	

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Detail Depreciation Report (St Date)				Loc: 462 WINNSBORO MENTAL HEALTH CLINIC				Bldg: 46				05/22/2014						
				Acct: 457 MAJOR MOVEABLE EQUIPMENT				Floor: 04				5:56:42PM						
				Dept: 0030				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: 46																		
Floor: 04 Room:																		
3799	20030001	1	DELL SERVER 000632 MD-2550	DELL SN-FSSPM01	FD		06/2003	8567	5	1/2003		8567	5	1/2003		8567		
3800	20030002	1	ROUTER 001469	CISCO SN-JMX06175232	FD		05/2003	9500	5	1/2003		9500	5	1/2003		9500		
Total Building: 46								18067				18067				18067		
Building: OHS																		
Floor: 04 Room:																		
1059	20030001	1	DELL SERVER 00632 MD-2550	DELL SN-FSSPM01	FD		06/2003	8567	5	1/2003		8567	5	1/2003		8567		
1060	20030002	1	ROUTER 01469	CISCO SN-JMX06175232	FD		05/2003	9500	5	1/2003		9500	5	1/2003		9500		
Total Building: OHS								18067				18067				18067		
Total Department: 0030								36134				36134				36134		

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Detail Depreciation Report (St Date)										Loc: 462 WINNSBORO MENTAL HEALTH CLINIC		Bldg: OHS		05/22/2014												
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor: 02		5:56:42PM												
										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: OHS Floor: 02 Room:																										
3805	000755	1	POWEREDGE 2600 2.GHZ/512K 533MHZ FSB XEON GRAY KEYBOARD-LOGITEC SYSTEM MOUSE-GRAY-INTEL PRO 1000 FIBER NETWORK ADAPTER-ELECTRONIC DOCUMENTATION ON CD-REDUNDANT POWER SUPPLY-PE 2600 MD-2600	DELL SN-JY3B31	FD		08/2003	7414	5	1/2004	7414	5	1/2004	7414												
Floor: 04 Room:																										
1024	98000001	1	HUB SUPERSTACK TR	SN-8SP1729023	FD		01/1998	1386	5	1/1998	1386	5	1/1998	1386												
1025	98000002	1	HUB SUPERSTACK TR	SN-8SP1729216	FD		01/1998	1386	5	1/1998	1386	5	1/1998	1386												
1030	98000007	1	COMPUTER W/ACC MD-P5MMX166	DELL SN-BJ06Z	FD		01/1998	2047	5	1/1998	2047	5	1/1998	2047												
1033	98000010	1	COMPUTER W/ACC MD-XP1CD/M1	DELL SN-9YYD5	FD		01/1998	4675	5	1/1998	4675	5	1/1998	4675												
1034	98000011	1	COMPUTER W/ACC MD-XP1CD/M1	DELL SN-9YYDD	FD		01/1998	4676	5	1/1998	4676	5	1/1998	4676												
1037	98000014	1	COMPUTER W/ACC MD-P633	DELL SN-EJJP7	FD		01/1998	2981	5	1/1998	2981	5	1/1998	2981												
1040	98000017	1	COMPUTER LAPTOP MD-CP1233ST	DELL SN-ZOMW2	FD		01/1998	3766	5	1/1998	3766	5	1/1998	3766												
1051	98000028	1	COMPUTER W/ACC MD-P6300	DELL SN-EQRST	FD		01/1998	2908	5	1/1998	2908	5	1/1998	2908												
1058	98000035	1	COMPUTER W/ACC MD-P6300	DELL SN-EQRT7	FD		01/1998	2909	5	1/1998	2909	5	1/1998	2909												

Detail Depreciation Report (St Date)				Loc: 462	WINNSBORO MENTAL HEALTH CLINIC	Bldg: OHS	05/22/2014													
				Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 04	5:56:42PM													
				Dept: 01	ADMINISTRATION	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.		
Total Building:		OHS							34148					34148						34148
Total Department:		01	ADMINISTRATION							34148				34148						34148

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Detail Depreciation Report (St Date)										Loc: 462 WINNSBORO MENTAL HEALTH CLINIC		Bldg: 46		05/22/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor: 01		5:56:42PM					
										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: 46 Floor: 01 Room:																			
3794	80000002	1	TW ELEC 3065 125		FD		01/1977	666	5	1/1977	666	5	1/1977	666					
3795	90000001	1	COPIER & STAND SEQ 23236 LEASE PURCH MD-SF-7300	SHARP	FD		01/1990	1220	5	1/1990	1220	5	1/1990	1220					
3796	93000001	1	FACSIMILE MD-UF128M	PANASONIC SN-5920702421	FD		01/1993	587	5	1/1993	587	5	1/1993	587					
3797	96000001	1	TYPEWRITER MD-WW2000	IBM SN-1107406	FD		01/1996	668	5	1/1996	668	5	1/1996	668					
3798	97000001	1	COMPUTER W/ACCESSORIES MD-P5-166	GATEWAYU	FD		01/1997	1908	5	1/1997	1908	5	1/1997	1908					
Total Building:		46						5049	5049	5049									
Total Department:		30A						5049	5049	5049									

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Detail Depreciation Report (St Date)				Loc: 462 WINNSBORO MENTAL HEALTH CLINIC				Bldg:				05/22/2014						
				Acct: 457 MAJOR MOVEABLE EQUIPMENT				Floor:				5:56:42PM						
				Dept: 3319187				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:																
3947	214	1	VIDEO SYSTEM MD-HDX	POLYCOM			06/2008	8571	5	1/2008	857	8571	5	1/2008		8571		
3948	215	1	VIDEO SYSTEM MD-HDX	POLYCOM			06/2008	8571	5	1/2008	857	8571	5	1/2008		8571		
Total Building:								17142			1714	17142				17142		
Total Department: 3319187								17142			1714	17142				17142		

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Detail Depreciation Report (St Date)										Loc: 462 WINNSBORO MENTAL HEALTH CLINIC Bldg: 46 05/22/2014					Acct: 457 MAJOR MOVEABLE EQUIPMENT Floor: 5:56:42PM					Dept: 9187 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: 46 Floor: Room:																								
3830	20603830	1	POLYCOM V SX 7000 NTSC (WINNSBORO MHC) MD-VSX-7000	WIRE ONE	FD		06/2004	7151	5	1/2004		7151	5	1/2004		7151								
Total Building:		46							7151				7151				7151							
Total Department:		9187							7151				7151				7151							
Total Account:		457	MAJOR MOVEABLE EQUIPMENT						99624			1714	99624				99624							
Total Location:		462	WINNSBORO MENTAL HEALTH CLINIC						108924			2334	107374			620	107994							

Detail Depreciation Report (St Date)															05/22/2014 5:56:42PM 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:								108924						2334	107374					

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