



**ST. MARY'S MENTAL HEALTH  
CLINIC  
MORGAN CITY, 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  
Fax: 847-983-8029  
[ASaltzman@LTAnnum.com](mailto:ASaltzman@LTAnnum.com)  
[www.LTAnnum.com](http://www.LTAnnum.com)

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: PR00588-55

Gentleman:

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

St. Mary's Mental Health Clinic  
Morgan City, 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>
55	St. Mary's 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  
ST. MARY'S MENTAL HEALTH CLINIC, MORGAN CITY, 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	MAJOR MOVABLE EQUIPMENT	76,369.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,369.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>76,369.00</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>76,369.00</u>

**L. T. Annum**



# **DEPRECIATION ROLLFORWARD**

**L. T. Annum**

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS  
ST. MARY'S MENTAL HEALTH CLINIC, MORGAN CITY, 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	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
457	MAJOR MOVABLE EQUIPMENT	71,920.00	0.00	0.00	0.00	0.00	0.00	0.00	2,804.00	2,804.00	0.00	74,724.00	1,645.00	1,097.00
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		<u>71,920.00</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>2,804.00</u>	<u>2,804.00</u>	<u>0.00</u>	<u>74,724.00</u>	<u>1,645.00</u>	<u>1,097.00</u>



**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  
12:35:56PM

Location: 55 ST. MARY'S 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.	N. B. V.
Account: 457	MAJOR MOVEABLE EQUIPMENT								
Dept: 01	ADMINISTRATION								
	01		54,256	1,096	52,611	1,645	1,097	53,708	548
<b>Total Dept:</b>	<b>01</b>	<b>ADMINISTRATION</b>	<b>54,256</b>	<b>1,096</b>	<b>52,611</b>	<b>1,645</b>	<b>1,097</b>	<b>53,708</b>	<b>548</b>
Dept: 30A									
	01		17,078	1,708	17,078	0	0	17,078	0
	O&D		5,035	0	5,035	0	0	5,035	0
<b>Total Dept:</b>	<b>30A</b>		<b>22,113</b>	<b>1,708</b>	<b>22,113</b>	<b>0</b>	<b>0</b>	<b>22,113</b>	<b>0</b>
<b>Total Account:</b>	<b>457</b>	<b>MAJOR MOVEABLE EQUIPMENT</b>	<b>76,369</b>	<b>2,804</b>	<b>74,724</b>	<b>1,645</b>	<b>1,097</b>	<b>75,821</b>	<b>548</b>

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

LTAR001 05/16/2014  
12:35:56PM

Location:	55	ST. MARY'S 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:	55	ST. MARY'S MENTAL HEALTH CLINIC	76,369	2,804	74,724	1,645	1,097	75,821	548

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

LTAR001 05/16/2014  
12:35:56PM

	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>	76,369	2,804	74,724	1,645	1,097	75,821	548

**Breakdown by depreciation method**

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	76,369	2,804	74,724	76,369	1,097	75,821
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



# **DETAIL LISTING**

**L. T. Annum**

Detail Depreciation Report (St Date)						Loc: 55	ST. MARY'S MENTAL HEALTH CLINIC	Bldg: 01	05/16/2014										
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor:	12:34:16PM										
						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.	
<b>Building: 01</b> <b>Floor: Room:</b>																			
3968	49-00031	1	ROUTER/SERVER WITH AC POWER - CISCO 9 PORT 10/100 ETHERNET SWITCH INTERFACE CARD MD-CISCO 2851	CISCO	L10		08/2009	5481	5	1/2010	1096	3836	5	1/2010	1097	4933			
<b>Floor: 01</b> <b>Room:</b>																			
3431	85000001	1	TW WHEELWRITER MD-6746/001	IBM	FD		01/1985	620	5	1/1985		620	5	1/1985		620			
3432	91000001	1	COPIER MD-BD5120	TOSHIBA	FD		01/1991	3875	5	1/1991		3875	5	1/1991		3875			
3433	91000002	1	TRANSCRIBER W/MICROPHONES MD-510	NORELCO	FD		01/1991	647	5	1/1991		647	5	1/1991		647			
3434	91000003	1	TRANSCRIBER W/MICROPHONES MD-510	NORELCO	FD		01/1991	647	5	1/1991		647	5	1/1991		647			
3435	91000004	1	TRANSCRIBER W/MICROPHONES MD-510	NORELCO	FD		01/1991	647	5	1/1991		647	5	1/1991		647			
3436	91000005	1	TRANSCRIBER W/MICROPHONES MD-510	NORELCO	FD		01/1991	646	5	1/1991		646	5	1/1991		646			
3437	91000006	1	WHEELWRITER TYPEWRITERS MD-6782	IBM	FD		01/1991	670	5	1/1991		670	5	1/1991		670			
3438	91000007	1	WHEELWRITER TYPEWRITERS MD-6782	IBM	FD		01/1991	671	5	1/1991		671	5	1/1991		671			
3439	91000008	1	FAX MACHINE MD-UF-270M	PANASONIC	FD		01/1991	1254	5	1/1991		1254	5	1/1991		1254			
3440	91000009	1	PRO PRINTER MD-XL24E	IBM	FD		01/1991	679	5	1/1991		679	5	1/1991		679			
3441	92000001	1	FAX MACHINE MD-UF270M	PANASONIC	FD		01/1992	1328	5	1/1992		1328	5	1/1992		1328			

Detail Depreciation Report (St Date)				Loc: 55	ST. MARY'S MENTAL HEALTH CLINIC	Bldg: 01	05/16/2014											
				Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	12:34:17PM											
				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.
3442	93000001	1	PRINTER LASER JET MD-33499S	H/P SN-3207A23189	FD		01/1993	1412	5	1/1993		1412	5	1/1993		1412		
3443	93000002	1	PRINTER LASER JET MD-3207A23188	33449A SN-3207A23189	FD		01/1993	1412	5	1/1993		1412	5	1/1993		1412		
3444	93000003	1	COMPUTER W/MTR MD-G571206	GRID SN-L964381	FD		01/1993	2069	5	1/1993		2069	5	1/1993		2069		
3445	93000004	1	COMPUTER W/MTR MD-G571206	GRID SN-L964396	FD		01/1993	2069	5	1/1993		2069	5	1/1993		2069		
3446	95000001	1	COMPUTER W/UPGRADES MD-486DX266	BOBCAT SN-1600442	FD		01/1995	3450	5	1/1995		3450	5	1/1995		3450		
3447	95000002	1	COMPUTER W/UPGRADES MD-486DX266	BOBCAT SN-1600443	FD		01/1995	3450	5	1/1995		3450	5	1/1995		3450		
3820	20053820	1	BLACK BOX NETWORK SERVICES INC PURCHASE ORDER 3768467 00026 MD-CX11	COMDIAL CX11 SYSTEM			10/2004	23229	5	1/2005		23229	5	1/2005		23229		
<b>Total Building:</b>		<b>01</b>						54256				1096	52611			1097	53708	
<b>Total Department:</b>		<b>01</b>	<b>ADMINISTRATION</b>					54256				1096	52611			1097	53708	

**L. T. Annum**

Detail Depreciation Report (St Date)										Loc: 55 ST. MARY'S MENTAL HEALTH CLINIC		Bldg: 01		05/16/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor:		12:34:17PM					
										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: 01</b>																			
<b>Floor: Room:</b>																			
3868	39048-00 67	1	POLYCOMHDX SERIES VIDEO CONFERENCING SYSTEM	POLYCOM HDX SERIES			05/2008	17078	5	1/2008	1708	17078	5	1/2008		17078			
<b>Total Building: 01</b>																			
<b>Building: O&amp;D</b>																			
<b>Floor: Room:</b>																			
3430	80000001	1	AUTO 1978 AMC N403486 225		FD		01/1979	5035	4	1/1979		5035	4	1/1979		5035			
<b>Total Building: O&amp;D</b>																			
<b>Total Department: 30A</b>																			
<b>Total Account: 457 MAJOR MOVEABLE EQUIPMENT</b>																			
<b>Total Location: 55 ST. MARY'S MENTAL HEALTH CLINIC</b>																			

L. T. Annum

Detail Depreciation Report (St Date)															05/16/2014 12:34:17PM 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>									76369			2804	74724			1097	75821		

**L. T. Annum**