



**RICHLAND MENTAL HEALTH  
CLINIC  
RAYVILLE, LOUISIANA**

**ORIGINAL COST STUDY**

**COMPUTED AS OF  
JUNE 30, 2013**

**CLOSE OUT REPORT**

**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  
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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: PR00588-72

Gentleman:

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

Richland Mental Health Clinic  
Rayville, 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>
72	Richland 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  
RICHLAND MENTAL HEALTH CLINIC, RAYVILLE, LOUISIANA**

**COST ROLLFORWARD ANALYSIS REPORT  
AS OF JUNE 30, 2013 - CLOSE-OUT**

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	29,417.00	0.00	0.00	0.00	0.00	(29,417.00)	0.00	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
	TOTAL	<u>29,417.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(29,417.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



# **DEPRECIATION ROLLFORWARD**

**L. T. Annum**

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS  
 RICHLAND MENTAL HEALTH CLINIC, RAYVILLE, LOUISIANA**

**DEPRECIATION ROLLFORWARD ANALYSIS REPORT  
 AS OF JUNE 30, 2013 - CLOSE-OUT**

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	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	25,989.00	0.00	0.00	0.00	0.00	(25,989.00)	0.00	0.00	0.00	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	25,989.00	0.00	0.00	0.00	0.00	(25,989.00)	0.00	0.00	0.00	0.00	0.00

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# **ANNUAL CHANGES**

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# **DISPOSALS**

**L. T. Annum**



# **SUMMARY**

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**Recap of Depreciation By Acct/Dept (Disposals) - CLOSE-OUT**

LTAR004 05/19/2014  
12:14:31PM

Location:	72	RICHLAND 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							
	30A		5,124	0	5,124	0	0	5,124	0
	3319184		17,142	0	13,714	3,428	0	13,714	3,428
	9184		7,151	0	7,151	0	0	7,151	0
<b>Total Account:</b>	<b>457</b>	<b>MAJOR MOVEABLE EQUIPMENT</b>	<b>29,417</b>	<b>0</b>	<b>25,989</b>	<b>3,428</b>	<b>0</b>	<b>25,989</b>	<b>3,428</b>
<b>Total Location:</b>	<b>72</b>	<b>RICHLAND MENTAL HEALTH CLINIC</b>	<b>29,417</b>	<b>0</b>	<b>25,989</b>	<b>3,428</b>	<b>0</b>	<b>25,989</b>	<b>3,428</b>

**Recap of Depreciation By Acct/Dept (Disposals) - CLOSE-OUT**

LTAR004 05/19/2014  
12:14:32PM

	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>	29,417	0	25,989	3,428	0	25,989	3,428

**Breakdown by depreciation method**

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	29,417		25,989	29,417		25,989
SYD:						
Declining Balance:						
Undefined:						



# **DETAIL**

**L. T. Annum**

<b>Detail Depreciation Report (Disposals, St Date) - CLOSE-OUT</b>	Loc: 72	RICHLAND MENTAL HEALTH CLINIC	Bldg: 01	05/19/2014
	Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	12:12:56PM
	Dept: 30A		Room:	LTAD004

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	Disp.Date	Curr.	Accum.
<b>Building: 01</b> <b>Floor: 01 Room:</b>																		
3242	86000001	1	TW WHEELWRITER 5 W/SOUND HOOD MD-6747-001	IBM SN-06020277	FD		01/1986	667	5	1/1986		667	5	12/2011		667		
3243	86000002	1	TW WHEELWRITER 5 W/SOUND HOOD MD-6747-001	IBM SN-0621437	FD		01/1986	667	5	1/1986		667	5	12/2011		667		
3244	88000001	1	COPIER MD-SF7100	SHARP SN-76216826	FD		01/1988	1070	5	1/1988		1070	5	12/2011		1070		
3245	93000001	1	FACSIMILE MD-UF128M	PANASONIC SN-5920702086	FD		01/1993	587	5	1/1993		587	5	12/2011		587		
3246	96000001	1	COPIER W/ACCESSORIES MD-SF800	SHARP SN-56611823	FD		01/1996	2133	5	1/1996		2133	5	12/2011		2133		
<b>Total Building: 01</b>								5124				5124				5124		
<b>Total Department: 30A</b>								5124				5124				5124		

Detail Depreciation Report (Disposals, St Date) - CLOSE-OUT										Loc: 72 RICHLAND MENTAL HEALTH CLINIC Bldg: 05/19/2014		Acct: 457 MAJOR MOVEABLE EQUIPMENT Floor: 12:12:56PM		Dept: 3319184 Room: LTAD004					
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	Disp.Date	Curr.	Accum.	
<b>Building:</b>																			
<b>Floor:</b>																			
<b>Room:</b>																			
3953	87	1	VIDEO SYSTEM MD-HDX	POLYCOM			06/2008	8571	5	1/2008		6857	5	12/2011		6857			
3954	88	1	VIDEO SYSTEM MD-HDX	POLYCOM			06/2008	8571	5	1/2008		6857	5	12/2011		6857			
<b>Total Building:</b>								17142				13714				13714			
<b>Total Department:</b>								17142				13714				13714			

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Detail Depreciation Report (Disposals, St Date) - CLOSE-OUT				Loc: 72	RICHLAND MENTAL HEALTH CLINIC				Bldg:	05/19/2014									
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor:	12:12:56PM									
				Dept: 9184					Room:	LTAD004									
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	Disp.Date	Curr.	Accum.	
<b>Building:</b>																			
<b>Floor:</b>																			
<b>Room:</b>																			
3832	20603832	1	POLHCOM VSX 7000 NTSC (RICHLAND MHC) MD-VSX 7000	WIRE ONE	FD		06/2004	7151	5	1/2004		7151	5	12/2011		7151			
<b>Total Building:</b>								7151				7151				7151			
<b>Total Department:</b>								7151				7151				7151			
<b>Total Account:</b>								29417				25989				25989			
<b>Total Location:</b>								29417				25989				25989			

Detail Depreciation Report (Disposals, St Date) - CLOSE-OUT															05/19/2014 12:12:56PM LTAD004				
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	Disp.Date	Curr.	Accum.	
<b>Grand Total:</b>								29417						25989					

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