



**LEESVILLE MENTAL HEALTH
CLINIC
LEESVILLE, 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

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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: PR00588-73

Gentleman:

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

Leesville Mental Health Clinic
Leesville, 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>
73	Leesville Mental Health Clinics

<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
LEESVILLE MENTAL HEALTH CLINIC, LEESVILLE, 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	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>20,500.00</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>20,500.00</u>

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DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
LEESVILLE MENTAL HEALTH CLINIC, LEESVILLE, 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	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	19,175.00	0.00	0.00	0.00	0.00	0.00	1,325.00	0.00	20,500.00	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	19,175.00	0.00	0.00	0.00	0.00	0.00	1,325.00	0.00	20,500.00	0.00	0.00

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**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
4:14:42PM

Location: 73 LEESVILLE 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		557	0	557	0	0	557	0
Dept: 01	ADMINISTRATION		6,015	0	6,015	0	0	6,015	0
01									
Total Dept:	01	ADMINISTRATION	6,572	0	6,572	0	0	6,572	0
Dept: 30A			677	0	677	0	0	677	0
01									
Total Dept:	30A		677	0	677	0	0	677	0
Dept: 3319163			7,770	777	7,770	0	0	7,770	0
Total Dept:	3319163		7,770	777	7,770	0	0	7,770	0
Dept: 9163			5,481	548	5,481	0	0	5,481	0
01									
Total Dept:	9163		5,481	548	5,481	0	0	5,481	0
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	20,500	1,325	20,500	0	0	20,500	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/16/2014
4:14:43PM

Location:	73	LEESVILLE 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:	73	LEESVILLE MENTAL HEALTH CLINIC	20,500	1,325	20,500	0	0	20,500	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/16/2014
4:14:43PM

	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:	20,500	1,325	20,500	0	0	20,500	0

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	20,500	1,325	20,500	20,500		20,500
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)						Loc: 73	LEESVILLE MENTAL HEALTH CLINIC	Bldg:	05/16/2014									
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 02	4:12:02PM									
						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:																		
Floor: 02 Room:																		
2614	000017	1	CAL 798854 VICTOR 2727 442		FD		06/1967	557	10	1/1967		557	10	1/1967		557		
Total Building:								557				557				557		
Building: 01																		
Floor: 01 Room:																		
2615	000055	1	COPIER 675 A B DICK 484326		FD		06/1974	1354	10	1/1974		1354	10	1/1974		1354		
2617	84000001	1	TW CORR SEL III	IBM	FD		01/1984	876	5	1/1984		876	5	1/1984		876		
2618	90000001	1	COPIER SEQ 2344 LEASE PURCH MD-SF300	SN-4825858 SHARP	FD		01/1990	1220	5	1/1990		1220	5	1/1990		1220		
2619	93000001	1	COMPUTER W/MTR 486 MD-171194	SN-96605196 QURESHI SN-DSTH0045	FD		01/1993	2565	5	1/1993		2565	5	1/1993		2565		
Total Building: 01								6015				6015				6015		
Total Department: 01 ADMINISTRATION								6572				6572				6572		

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Detail Depreciation Report (St Date)										Loc: 73 LEESVILLE MENTAL HEALTH CLINIC Bldg: 01 05/16/2014					Acct: 457 MAJOR MOVEABLE EQUIPMENT Floor: 01 4:12:02PM					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: _____																								
2616	80000002	1	TW SEL II IBM 6527256			FD	01/1980	677	5	1/1980		677	5	1/1980		677								
Total Building: 01								677				677				677								
Total Department: 30A								677				677				677								

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Detail Depreciation Report (St Date)										Loc: 73 LEESVILLE MENTAL HEALTH CLINIC Bldg: 01 05/16/2014					Acct: 457 MAJOR MOVEABLE EQUIPMENT Floor: 01 4:12:02PM					Dept: 9163 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:																								
3885	1586	1	ROUTER MD-2851	CISCO			05/2008	5481	5	1/2008	548	5481	5	1/2008			5481							
Total Building:		01						5481				548	5481					5481						
Total Department:		9163						5481				548	5481					5481						
Total Account:		457	MAJOR MOVEABLE EQUIPMENT					20500				1325	20500					20500						
Total Location:		73	LEESVILLE MENTAL HEALTH CLINIC					20500				1325	20500					20500						

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Detail Depreciation Report (St Date)															05/16/2014 4:12:02PM 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:								20500						1325	20500					

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