



**MARGARET DUMAS MENTAL
HEALTH CLINIC
BATON ROUGE, 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: PR00588-39

Gentleman:

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

Margaret Dumas Mental Health Clinic
Baton Rouge, 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>
39	Margaret Dumas 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
MARGARET DUMAS MENTAL HEALTH CLINIC, BATON ROUGE, 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	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
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	31,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,050.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>131,050.00</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>131,050.00</u>

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DEPRECIATION ROLLFORWARD

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**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
MARGARET DUMAS MENTAL HEALTH CLINIC, BATON ROUGE, 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	90,000.00	0.00	0.00	0.00	0.00	0.00	6,667.00	0.00	96,667.00	3,333.00	3,333.00
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	31,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,050.00	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	121,050.00	0.00	0.00	0.00	0.00	0.00	6,667.00	0.00	127,717.00	3,333.00	3,333.00

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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 05/16/2014
5:26:48PM

Location: 39 MARGARET DUMAS MENTAL HLTH CLNC			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: *								
01		100,000	6,667	96,667	3,333	3,333	100,000	0
Total Dept:	*	<u>100,000</u>	<u>6,667</u>	<u>96,667</u>	<u>3,333</u>	<u>3,333</u>	<u>100,000</u>	<u>0</u>
Total Account:	4551 BUILDING SERVICES	<u>100,000</u>	<u>6,667</u>	<u>96,667</u>	<u>3,333</u>	<u>3,333</u>	<u>100,000</u>	<u>0</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/16/2014
5:26:49PM

Location: 39 MARGARET DUMAS MENTAL HLTH CLNC			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		24,291	0	24,291	0	0	24,291	0
Total Dept:	01	ADMINISTRATION	24,291	0	24,291	0	0	24,291	0
Dept: 30A									
	01		2,090	0	2,090	0	0	2,090	0
	O&D		4,669	0	4,669	0	0	4,669	0
Total Dept:	30A		6,759	0	6,759	0	0	6,759	0
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	31,050	0	31,050	0	0	31,050	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/16/2014
5:26:49PM

Location: 39 MARGARET DUMAS MENTAL HLTH CLNC	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: 39 MARGARET DUMAS MENTAL HLTH CLNC	131,050	6,667	127,717	3,333	3,333	131,050	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/16/2014
5:26:49PM

	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:	131,050	6,667	127,717	3,333	3,333	131,050	0

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	131,050	6,667	127,717	131,050	3,333	131,050
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)				Loc: 39 MARGARET DUMAS MENTAL HLTH CLNC				Bldg: 01				05/20/2014						
				Acct: 4551 BUILDING SERVICES				Floor:				4:32:34PM						
				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: 01																		
Floor: Room:																		
2765	99000001	1	CHILLER AND COOLING TOWER				01/1999	100000	15	1/1999	6667	96667	15	1/1999	3333	100000		
Total Building: 01								100000				6667	96667			3333	100000	
Total Department:								100000				6667	96667			3333	100000	
Total Account: 4551 BUILDING SERVICES								100000				6667	96667			3333	100000	

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Detail Depreciation Report (St Date)				Loc: 39	MARGARET DUMAS MENTAL HLTH CLNC	Bldg: 01	05/20/2014											
				Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	4:32:35PM											
				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: 01 Floor: 01 Room:																		
2750	92000001	1	TW WHEELWRITER MD-6783	IBM SN-1113T343	FD		01/1992	679	5	1/1992		679	5	1/1992		679		
2751	92000002	1	FAX MACH MD-UF-300	PANASONIC SN-352010031	FD		01/1992	1516	5	1/1992		1516	5	1/1992		1516		
2752	92000003	1	COMPUTER W/MTR MD-G52	GRID SN-L11815	FD		01/1992	1901	5	1/1992		1901	5	1/1992		1901		
2753	92000004	1	COMPUTER W/MTR MD-G52	GRID SN-L11830	FD		01/1992	1901	5	1/1992		1901	5	1/1992		1901		
2754	92000005	1	COMPUTER W/MTR MD-G52	GRID SN-L11828	FD		01/1992	1901	5	1/1992		1901	5	1/1992		1901		
2755	92000006	1	COMPUTER W/MTR MD-G52	GRID SN-L11822	FD		01/1992	1900	5	1/1992		1900	5	1/1992		1900		
2756	92000007	1	COMPUTER W/MTR MD-G52	GRID SN-L11817	FD		01/1992	1900	5	1/1992		1900	5	1/1992		1900		
2757	95000001	1	PRINTER MD-LQ-1170	EPSON SN-4161160997	FD		01/1995	591	5	1/1995		591	5	1/1995		591		
2758	95000002	1	COMPUTER W/MONITOR MD-486DX266	IBM SN-23HHWZH	FD		01/1995	2283	5	1/1995		2283	5	1/1995		2283		
2759	95000003	1	LASERJET PRINTER MD-L14	HELWETT-PACKAR D SN-USTB057340	FD		01/1995	1292	5	1/1995		1292	5	1/1995		1292		
2760	95000004	1	LASERJET PRINTER MD-L14	HELWETT-PACKAR D SN-USTB057339	FD		01/1995	1292	5	1/1995		1292	5	1/1995		1292		
2761	95000005	1	COMPUTER W/UPGRADE MD-486DX266	BOBCAT SN-1000416	FD		01/1995	2586	5	1/1995		2586	5	1/1995		2586		
2762	95000006	1	COMPUTER W/UPGRADE MD-486SX/33	BOBCAT SN-1200420	FD		01/1995	1855	5	1/1995		1855	5	1/1995		1855		
2763	95000007	1	TAPEDRIVE W/UPGRADE	BOBCAT	FD		01/1995	1495	5	1/1995		1495	5	1/1995		1495		

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Detail Depreciation Report (St Date)										Loc: 39 MARGARET DUMAS MENTAL HLTH CLNC Bldg: 01 05/20/2014								
										Acct: 457 MAJOR MOVEABLE EQUIPMENT Floor: 01 4:32:35PM								
										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.
2764	95000008	1	MD-SCSI FAX MACHINE MD-UF-322	PANASONIC SN-0194100140	FD		01/1995	1199	3	1/1995		1199	3	1/1995		1199		
Total Building:		01						24291				24291				24291		
Total Department:		01	ADMINISTRATION					24291				24291				24291		

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Detail Depreciation Report (St Date)										Loc: 39 MARGARET DUMAS MENTAL HLTH CLNC		Bldg: 01		05/20/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor: 01		4:32:35PM					
										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:																			
3222	8000005	1	TYPEWRITER 1077			TIN	01/1972	584	10	1/1972		584	10	1/1972		584			
3224	8200001	1	DESK SEC 30X60 W/RT	A/S		TIN	01/1982	556	15	1/1982		556	15	1/1982		556			
3225	8200006	1	TW SEL II CORR	IBM		TIN	01/1982	950	5	1/1982		950	5	1/1982		950			
				SN-6902255															
Total Building:		01						2090							2090		2090		
Building: O&D Floor: Room:																			
3223	8000014	1	AUTO 1977 PLYMOUTH 1330			TIN	01/1977	4669	4	1/1977		4669	4	1/1977		4669			
Total Building:		O&D						4669							4669		4669		
Total Department:		30A						6759							6759		6759		
Total Account:		457		MAJOR MOVEABLE EQUIPMENT				31050							31050		31050		
Total Location:		39		MARGARET DUMAS MENTAL HLTH CLNC				131050		6667		127717			3333		131050		

L. T. Annum

Detail Depreciation Report (St Date)															05/20/2014 4:32:35PM 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:									131050						6667	127717					

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