



**VILLE PLATTE MENTAL
HEALTH CENTER
VILLE PLATTE, 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
www.LTAnnum.com

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: PR00588-47

Gentleman:

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

Ville Platte Mental Health Center
Ville Platte, 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>
47	Ville Platta Mental Health Center

<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
VILLE PLATTE MENTAL HEALTH CENTER, VILLE PLATTE, 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	22,906.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,906.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>22,906.00</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>22,906.00</u>

L. T. Annum



DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
VILLE PLATTE MENTAL HEALTH CENTER, VILLE PLATTE, 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	22,906.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,906.00	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	22,906.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,906.00	0.00	0.00

L. T. Annum



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

L. T. Annum

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 01/02/2014
2:26:02PM

Location: 47 VILLE PLATTE MENTAL HEALTH CENTER				BOOK 07/2012 - 06/2013			PROJECTION 07/2013 - 06/2014		
				Original Cost	Current Deprec.	Accum. Deprec.	N. B. V.	Current Deprec.	Accum. Deprec.
Account: 457	MAJOR MOVEABLE EQUIPMENT								
Dept: 01	ADMINISTRATION								
01			21,292	0	21,292	0	0	21,292	0
Total Dept:	01	ADMINISTRATION	21,292	0	21,292	0	0	21,292	0
Dept: 30A									
01			1,614	0	1,614	0	0	1,614	0
Total Dept:	30A		1,614	0	1,614	0	0	1,614	0
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	22,906	0	22,906	0	0	22,906	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 01/02/2014
2:26:02PM

Location: 47 VILLE PLATTE MENTAL HEALTH CENTER	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: 47 VILLE PLATTE MENTAL HEALTH CENTER	22,906	0	22,906	0	0	22,906	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 01/02/2014
2:26:02PM

	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:	22,906	0	22,906	0	0	22,906	0

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	22,906		22,906	22,906		22,906
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

L. T. Annum

Detail Depreciation Report (St Date)				Loc: 47	VILLE PLATTE MENTAL HEALTH CENTER	Bldg: 01	01/02/2014											
				Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	2:28:04PM											
				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:																		
3751	000001	1	TW 13IN IBM 9073662				06/1970	520	10	1/1970	520	10	1/1970	520				
3755	89000001	1	COPIER W/COLLATOR LEASE PURCH MD-2803	ROYAL			01/1989	4377	5	1/1989	4377	5	1/1989	4377				
3756	90000001	1	TW WHEELWRITER MD-6787	IBM			01/1990	932	5	1/1990	932	5	1/1990	932				
3757	90000002	1	TW WHEELWRITER MD-6787	IBM SN-0146580			01/1990	932	5	1/1990	932	5	1/1990	932				
3758	93000001	1	FAX MACHINE MD-UF128M	PANASONIC SN-5920701937			01/1993	556	5	1/1993	556	5	1/1993	556				
3759	94000001	1	NETWORK SOFTWARE MD-219194	NOVELL			01/1994	608	5	1/1994	608	5	1/1994	608				
3760	94000002	1	LASER JET PRINTER MD-C200A1HP	HEWLETT PACKARD SN-JPBD020767			01/1994	1292	5	1/1994	1292	5	1/1994	1292				
3761	95000001	1	PRINER MD-LQ-1170	EPSON SN-4161156997			01/1995	591	5	1/1995	591	5	1/1995	591				
3762	95000002	1	COMPUTER W/UPGRADES MD-486SX/33	BOBCAT			01/1995	1627	5	1/1995	1627	5	1/1995	1627				
3763	95000003	2	COMPUTERS W/UPGRADES MD-486SX/33	BOBCAT			01/1995	3338	5	1/1995	3338	5	1/1995	3338				
3764	95000004	1	COMPUTER W/UPGRADE MD-486DXS66	BOBCAT			01/1995	2101	5	1/1995	2101	5	1/1995	2101				
3765	95000005	1	HARD DRIVE W/UPGRADE	BOBCAT			01/1995	2245	5	1/1995	2245	5	1/1995	2245				
3766	95000006	1	TAPE DRIVE	BOBCAT			01/1995	1275	5	1/1995	1275	5	1/1995	1275				
3767	97000001	1	TYPEWRITER WHEELWRITER MD-3500	IBM SN-11YK362			01/1997	898	5	1/1997	898	5	1/1997	898				

Detail Depreciation Report (St Date)				Loc: 47	VILLE PLATTE MENTAL HEALTH CENTER	Bldg: 01	01/02/2014											
				Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	2:28:04PM											
				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:		01						21292					21292					21292
Total Department:		01	ADMINISTRATION					21292					21292					21292

L. T. Annum

Detail Depreciation Report (St Date)						Loc: 47	VILLE PLATTE MENTAL HEALTH CENTER	Bldg: 01	01/02/2014										
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	2:28:04PM										
						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:																			
3752	000060	1	CALCULATOR SHARP 17028406				06/1972	571	10	1/1972		571	10	1/1972		571			
3753	000079	1	TW SELECTRIC IBM 9608560				06/1973	510	10	1/1973		510	10	1/1973		510			
3754	000089	1	TW SEL IBM 654859				06/1978	533	5	1/1978		533	5	1/1978		533			
Total Building:		01						1614				1614				1614			
Total Department:		30A						1614				1614				1614			
Total Account:		457	MAJOR MOVEABLE EQUIPMENT					22906				22906				22906			
Total Location:		47	VILLE PLATTE MENTAL HEALTH CENTER					22906				22906				22906			

Detail Depreciation Report (St Date)															01/02/2014 2:28:04PM 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:								22906						22906					

L. T. Annum