



**MINDEN MENTAL HEALTH
CLINIC
MINDEN, LOUISIANA**

ORIGINAL COST STUDY

**COMPUTED AS OF
JUNE 30, 2012**

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: PR00588-77

Gentleman:

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

Minden Mental Health Clinic
Minden, 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>
77	Minden 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
MINDEN MENTAL HEALTH CLINIC, MINDEN, 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	940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	940.00
4551	BUILDING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4552	FIXED EQUIPMENT	6,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,800.00
457	MAJOR MOVABLE EQUIPMENT	20,071.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,071.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>27,811.00</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>27,811.00</u>



DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
MINDEN MENTAL HEALTH CLINIC, MINDEN, 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	940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	940.00	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	2,380.00	0.00	0.00	0.00	0.00	0.00	0.00	680.00	680.00	0.00	3,060.00	3,740.00	680.00
457	MAJOR MOVABLE EQUIPMENT	14,995.00	0.00	0.00	0.00	0.00	0.00	0.00	1,387.00	1,387.00	0.00	16,382.00	3,689.00	671.00
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		18,315.00	0.00	0.00	0.00	0.00	0.00	0.00	2,067.00	2,067.00	0.00	20,382.00	7,429.00	1,351.00



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

L. T. Annum

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
10:00:32PM

Location: 77 MINDEN 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.
Account: 453	BUILDINGS							
Dept: *								
01		940	0	940	0	0	940	0
Total Dept:	*	<u>940</u>	<u>0</u>	<u>940</u>	<u>0</u>	<u>0</u>	<u>940</u>	<u>0</u>
Total Account:	453 BUILDINGS	<u>940</u>	<u>0</u>	<u>940</u>	<u>0</u>	<u>0</u>	<u>940</u>	<u>0</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
10:00:32PM

Location: 77 MINDEN 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: 4552	FIXED EQUIPMENT							
Dept: 3319173								
01		6,800	680	3,060	3,740	680	3,740	3,060
Total Dept:	3319173	<u>6,800</u>	<u>680</u>	<u>3,060</u>	<u>3,740</u>	<u>680</u>	<u>3,740</u>	<u>3,060</u>
Total Account:	4552 FIXED EQUIPMENT	<u>6,800</u>	<u>680</u>	<u>3,060</u>	<u>3,740</u>	<u>680</u>	<u>3,740</u>	<u>3,060</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
10:00:32PM

Location: 77 MINDEN 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							
Dept: 30A								
01		6,206	0	6,206	0	0	6,206	0
Total Dept:	30A	6,206	0	6,206	0	0	6,206	0
Dept: 3319173								
		13,865	1,387	10,176	3,689	671	10,847	3,018
Total Dept:	3319173	13,865	1,387	10,176	3,689	671	10,847	3,018
Total Account:	457 MAJOR MOVEABLE EQUIPMENT	20,071	1,387	16,382	3,689	671	17,053	3,018

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
10:00:32PM

Location:	77	MINDEN 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:	77	MINDEN MENTAL HEALTH CLINIC	27,811	2,067	20,382	7,429	1,351	21,733	6,078

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
10:00:32PM

	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.
Grand Total:	27,811	2,067	20,382	7,429	1,351	21,733	6,078

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	27,811	2,067	20,382	27,811	1,351	21,733
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)				Loc: 77	MINDEN MENTAL HEALTH CLINIC	Bldg: 01	05/27/2014											
				Acct: 453	BUILDINGS	Floor:	9:59:34PM											
				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:																		
2771	95000001	1	SECURITY SYSTEM		FD		01/1995	940	10	1/1995			940	10	1/1995			940
Total Building: 01								940				940			940			940
Total Department:								940				940			940			940
Total Account: 453 BUILDINGS								940				940			940			940

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Detail Depreciation Report (St Date)										Loc: 77 MINDEN MENTAL HEALTH CLINIC Bldg: 01 05/27/2014									
										Acct: 4552 FIXED EQUIPMENT Floor: 9:59:34PM									
										Dept: 3319173 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:																			
	3959	1	UTILITIES UP GRADE FOR MINDEN MHC		L10		06/2009	6800	10	1/2009	680	3060	10	1/2009	680	3740			
Total Building:		01						6800			680	3060			680	3740			
Total Department:		3319173						6800			680	3060			680	3740			
Total Account:		4552	FIXED EQUIPMENT					6800			680	3060			680	3740			

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Detail Depreciation Report (St Date)										Loc: 77 MINDEN MENTAL HEALTH CLINIC		Bldg: 01		05/27/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor: 01		9:59:34PM					
										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:																			
2767	8000005	1	TW SEL CORR IBM 6517566		FD		01/1980	756	5	1/1980	756	5	1/1980	756					
2768	8200001	1	TW SEL CORR	IBM	FD		01/1982	867	5	1/1982	867	5	1/1982	867					
				SN-6898900															
2769	8600001	1	TW WHEELWRITER 5 MD-6747-001	IBM	FD		01/1986	815	5	1/1986	815	5	1/1986	815					
				SN-0573583															
2770	8800001	1	COPIER MD-1503ZMR	KONICA	FD		01/1988	1914	5	1/1988	1914	5	1/1988	1914					
				SN-8631105															
2772	9800001	1	COMPUTER W/ACC MD-E300	GATEWAY 2000	FD		01/1998	1854	5	1/1998	1854	5	1/1998	1854					
Total Building: 01								6206			6206			6206					
Total Department: 30A								6206			6206			6206					

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Detail Depreciation Report (St Date)				Loc: 77 MINDEN MENTAL HEALTH CLINIC				Bldg:				05/27/2014						
				Acct: 457 MAJOR MOVEABLE EQUIPMENT				Floor:				9:59:34PM						
				Dept: 3319173				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:																		
Room:																		
3957	20903957	1	TELEPHONE SYSTEM MD-DX120	BLACKBOX			01/2009	6708	10	1/2009	671	3019	10	1/2009	671	3690		
3958	1734	1	VIDEO SYSTEM MD-HDX	POLYCOM			06/2008	7157	5	1/2008	716	7157	5	1/2008		7157		
Total Building:								13865			1387	10176			671	10847		
Total Department: 3319173								13865			1387	10176			671	10847		
Total Account: 457 MAJOR MOVEABLE EQUIPMENT								20071			1387	16382			671	17053		
Total Location: 77 MINDEN MENTAL HEALTH CLINIC								27811			2067	20382			1351	21733		

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