



**SLIDELL MENTAL HEALTH CENTER AND
SUBSTANCE ABUSE CLINIC
SLIDELL, 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: PR00588-23

Gentleman:

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

Slidell Mental Health Center and Substance Abuse Clinic
Slidell, 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>
23	Slidell Mental Health Center and Substance Abuse 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
SLIDELL MENTAL HEALTH CENTER SUBSTANCE ABUSE CLINIC, SLIDELL, 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	6,999.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,999.00
457	MAJOR MOVABLE EQUIPMENT	22,802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,802.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>29,801.00</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>29,801.00</u>

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DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
SLIDELL MENTAL HEALTH CENTER SUBSTANCE ABUSE CLINIC, SLIDELL, 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	5,249.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	5,949.00	1,050.00	700.00
457	MAJOR MOVABLE EQUIPMENT	22,802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,802.00	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	28,051.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	28,751.00	1,050.00	700.00

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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 05/18/2014
2:24:38PM

Location: 23 SLIDELL MENTAL HLTH CTR & SUBST ABUSE 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: 4552	FIXED EQUIPMENT							
Dept: 3535		6,999	700	5,949	1,050	700	6,649	350
Total Dept:	3535	<u>6,999</u>	<u>700</u>	<u>5,949</u>	<u>1,050</u>	<u>700</u>	<u>6,649</u>	<u>350</u>
Total Account:	4552 FIXED EQUIPMENT	<u>6,999</u>	<u>700</u>	<u>5,949</u>	<u>1,050</u>	<u>700</u>	<u>6,649</u>	<u>350</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/18/2014
2:24:39PM

Location: 23	SLIDELL MENTAL HLTH CTR & SUBST ABUSE 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		22,802	0	22,802	0	0	22,802	0
Total Dept:	30A	22,802	0	22,802	0	0	22,802	0
Total Account:	457 MAJOR MOVEABLE EQUIPMENT	22,802	0	22,802	0	0	22,802	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/18/2014
2:24:39PM

Location: 23 SLIDELL MENTAL HLTH CTR & SUBST ABUSE 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: 23 SLIDELL MENTAL HLTH CTR & SUBST ABUSE CLINIC	29,801	700	28,751	1,050	700	29,451	350

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/18/2014
2:24:39PM

	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:	29,801	700	28,751	1,050	700	29,451	350

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	29,801	700	28,751	29,801	700	29,451
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)										Loc: 23 SLIDELL MENTAL HLTH CTR & SUBST ABUSE CLINIC					Bldg: 05/18/2014				
										Acct: 4552 FIXED EQUIPMENT					Floor: 2:23:02PM				
										Dept: 3535					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: _____																			
3823	20053823	1	PROVIDED LABOR AND MATERIAL TO CHANGE OUT A/C SYSTEM				04/2005	6999	10	1/2005	700	5949	10	1/2005	700	6649			
Total Building:								6999			700	5949			700	6649			
Total Department:		3535						6999			700	5949			700	6649			
Total Account:		4552	FIXED EQUIPMENT					6999			700	5949			700	6649			

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Detail Depreciation Report (St Date)			Loc: 23 SLIDELL MENTAL HLTH CTR & SUBST ABUSE CLINIC					Bldg: 01			05/18/2014											
			Acct: 457 MAJOR MOVEABLE EQUIPMENT					Floor: 01			2:23:02PM											
			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:																						
3579	82000001	1	TRANSCRIBER DCX II MD-2882	DICTA SN-918453	FD		01/1982	563	7	1/1982	563	7	1/1982	563								
3580	82000002	1	TRANSCRIBER DCX II MD-2882	DICTA SN-918807	FD		01/1982	563	7	1/1982	563	7	1/1982	563								
3581	83000001	1	TRANSCRIBER THOUGHTMSTR HD SET MD-2882	DICTAPHONE SN-364862	FD		01/1983	584	7	1/1983	584	7	1/1983	584								
3582	83000002	1	DICTATOR THOUGHTMSTR HND MIC MD-2881	DICTAPHONE SN-365185	FD		01/1983	584	7	1/1983	584	7	1/1983	584								
3583	84000001	1	DICTATOR DCX II MD-2881	DICTAPHONE SN-133875	FD		01/1984	594	5	1/1984	594	5	1/1984	594								
3584	84000002	1	DICTATOR DCX II MD-2881	DICTAPHONE SN-133877	FD		01/1984	594	5	1/1984	594	5	1/1984	594								
3585	84000003	1	SOFA 3SEAT EARTH UPH		FD		01/1984	614	12	1/1984	614	12	1/1984	614								
3586	84000004	1	TABLE CONF 96X42 WALN MD-496-T	ALMA	FD		01/1984	581	15	1/1984	581	15	1/1984	581								
3587	88000001	1	COPIER W/STAND SORTER AUTO DOC FEEDER MD-315	P/B SN-3156030278	FD		01/1988	3640	5	1/1988	3640	5	1/1988	3640								
3588	91000001	1	FAX MACHINE MD-UF-260	PANASONIC SN-0013740001	FD		01/1991	1393	5	1/1991	1393	5	1/1991	1393								
3589	94000001	1	COMPUTER MD-8090/33		FD		01/1994	2200	5	1/1994	2200	5	1/1994	2200								
3590	94000002	1	DOT MATRIX PRINTER MD-ML590		FD		01/1994	595	5	1/1994	595	5	1/1994	595								
3591	98000001	1	COMPUTER DESKTOP	DELL	FD		01/1998	1625	5	1/1998	1625	5	1/1998	1625								
3592	98000002	1	COMPUTER DESKTOP	DELL	FD		01/1998	1625	5	1/1998	1625	5	1/1998	1625								
3593	98000003	1	COMPUTER	DELL	FD		01/1998	2981	5	1/1998	2981	5	1/1998	2981								

Detail Depreciation Report (St Date)				Loc: 23	SLIDELL MENTAL HLTH CTR & SUBST ABUSE CLINIC				Bldg: 01	05/18/2014								
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor: 01	2:23:02PM								
				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.
3594	98000004	1	COMPUTER	SN-EJKJH DELL	FD		01/1998	2981	5	1/1998		2981	5	1/1998		2981		
3595	98000005	1	PRINTER LASERJET	SN-EJKJL HP	FD		01/1998	1085	5	1/1998		1085	5	1/1998		1085		
Total Building:		01							22802				22802				22802	
Total Department:		30A							22802				22802				22802	
Total Account:		457	MAJOR MOVEABLE EQUIPMENT						22802				22802				22802	
Total Location:		23	SLIDELL MENTAL HLTH CTR & SUBST ABUSE CLINIC						29801			700	28751			700	29451	

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