



**NATCHITOCHEs MENTAL
HEALTH CLINIC
NATCHITOCHEs, 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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Lincolnwood, Illinois 60712
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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: PR00588-32

Gentleman:

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

Natchitoches Mental Health Clinic
Natchitoches, 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>
32	Natchitoches 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
NATCHITOCHE MENTAL HEALTH CLINIC, NATCHITOCHE, 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	5,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,200.00
457	MAJOR MOVABLE EQUIPMENT	115,352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,352.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>120,552.00</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>120,552.00</u>

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DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
NATCHITOCHE MENTAL HEALTH CLINIC, NATCHITOCHE, 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	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
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	1,820.00	0.00	0.00	0.00	0.00	0.00	0.00	520.00	520.00	0.00	2,340.00	2,860.00	520.00
457	MAJOR MOVABLE EQUIPMENT	91,091.00	0.00	0.00	0.00	0.00	0.00	0.00	5,400.00	5,400.00	0.00	96,491.00	18,861.00	4,613.00
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	<u>92,911.00</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>5,920.00</u>	<u>5,920.00</u>	<u>0.00</u>	<u>98,831.00</u>	<u>21,721.00</u>	<u>5,133.00</u>

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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 05/27/2014
12:11:03PM

Location: 32 NATCHITOCHE 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: 4552	FIXED EQUIPMENT		5,200	520	2,340	2,860	520	2,860	2,340
Dept: 01	ADMINISTRATION								
01									
Total Dept:	01	ADMINISTRATION	<u>5,200</u>	<u>520</u>	<u>2,340</u>	<u>2,860</u>	<u>520</u>	<u>2,860</u>	<u>2,340</u>
Total Account:	4552	FIXED EQUIPMENT	<u>5,200</u>	<u>520</u>	<u>2,340</u>	<u>2,860</u>	<u>520</u>	<u>2,860</u>	<u>2,340</u>

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
12:11:03PM

Location: 32 NATCHITOCHE 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: 457	MAJOR MOVEABLE EQUIPMENT								
Dept: 01	ADMINISTRATION								
01			71,570	1,488	66,362	5,208	1,488	67,850	3,720
Total Dept:	01	ADMINISTRATION	71,570	1,488	66,362	5,208	1,488	67,850	3,720
Dept: 30A									
01			3,101	0	3,101	0	0	3,101	0
MSF			9,424	0	9,424	0	0	9,424	0
Total Dept:	30A		12,525	0	12,525	0	0	12,525	0
Dept: 3319174									
			31,257	3,912	17,604	13,653	3,125	20,729	10,528
Total Dept:	3319174		31,257	3,912	17,604	13,653	3,125	20,729	10,528
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	115,352	5,400	96,491	18,861	4,613	101,104	14,248

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
12:11:03PM

Location: 32 NATCHITOCHE 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: 32 NATCHITOCHE MENTAL HEALTH CLINIC	120,552	5,920	98,831	21,721	5,133	103,964	16,588

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/27/2014
12:11:03PM

	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:	120,552	5,920	98,831	21,721	5,133	103,964	16,588

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	120,552	5,920	98,831	120,552	5,133	103,964
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

L. T. Annum

Detail Depreciation Report (St Date)				Loc: 32	NATCHITOCHE MENTAL HEALTH CLINIC				Bldg: 01	05/27/2014								
				Acct: 4552	FIXED EQUIPMENT				Floor:	12:09:56PM								
				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: Room:																		
3933		1	UTILITIES UPGRADE		L10		06/2009	5200	10	1/2009	520	2340	10	1/2009	520	2860		
Total Building: 01								5200			520	2340			520	2860		
Total Department: 01		ADMINISTRATION								5200			520	2340			520	2860
Total Account: 4552		FIXED EQUIPMENT								5200			520	2340			520	2860

L. T. Annum

Detail Depreciation Report (St Date)						Loc: 32	NATCHITOCHE MENTAL HEALTH CLINIC	Bldg: 01	05/27/2014										
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor:	12:09:56PM										
						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: Room:																			
3941	000570	1	PTC SERVER		L12		04/2012	7440	5	1/2012	1488	2232	5	1/2012	1488	3720			
Floor: 01 Room:																			
2946	000011	1	TW 16IN IBM 4520961		FD		06/1965	510	10	1/1965		510	10	1/1965		510			
2947	85000001	1	TW WHEELWRITER MD-6746/001	IBM SN-0021997	FD		01/1985	620	5	1/1985		620	5	1/1985		620			
2948	85000002	1	TW WHEELWRITER MD-6746/001	IBM SN-0058679	FD		01/1985	620	5	1/1985		620	5	1/1985		620			
2950	91000001	1	FAX MACHINE MD-UF-260	PANASONIC SN-UNLISTED	FD		01/1991	1525	5	1/1991		1525	5	1/1991		1525			
2951	95000001	10	EXECUTIVE DESKS MD-4514-30	INDIANA			01/1995	6389	15	1/1995		6389	15	1/1995		6389			
2952	95000002	1	SOFA MODEL L563-503-00	CHROMCRAFT	FD		01/1995	780	12	1/1995		780	12	1/1995		780			
2953	95000003	1	DESK MODEL 4514-72-TWW	INDIANA			01/1995	700	15	1/1995		700	15	1/1995		700			
2954	95000004	2	CONFERENCE TABLES MD-11-9642T	INDIANA			01/1995	1090	15	1/1995		1090	15	1/1995		1090			
2955	95000005	4	CREDENZAS MODEL 45-252-66TWW	INDIANA			01/1995	2300	15	1/1995		2300	15	1/1995		2300			
2956	95000006	1	DICTAPHONE W/TERMINAL MD-3926	INDIANA SN-177680	FD		01/1995	1524	5	1/1995		1524	5	1/1995		1524			
2957	95000007	1	DICTAPHONE W/TERMINAL MD-3920	INDIANA SN-177681	FD		01/1995	1524	5	1/1995		1524	5	1/1995		1524			
2958	95000008	1	REFRIGERATOR MD-63161	KENMORE	FD		01/1995	681	10	1/1995		681	10	1/1995		681			
2959	95000009	1	COPIER W/ACCESSORIES MD-SF2022N	CPM SN-46208782	FD		01/1995	3949	5	1/1995		3949	5	1/1995		3949			

Detail Depreciation Report (St Date)				Loc: 32	NATCHITOCHE MENTAL HEALTH CLINIC				Bldg: 01	05/27/2014				
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor: 01	12:09:56PM				
				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
2960	95000010	1	LASERJET PRINTER MD-LJ4	HEWLETT-PACKAR D SN-USTB061937	FD		01/1995	1292	5	1/1995	1292	5	1/1995	1292
2961	95000011	1	LASERJET PRINTER MD-LJ4	HEWLETT-PACKAR D SN-JPBD020487	FD		01/1995	1292	5	1/1995	1292	5	1/1995	1292
2962	95000012	1	LASERJET PRINTER MD-LJ4	HEWLETT-PACKAR D SN-JPBD015749	FD		01/1995	1292	5	1/1995	1292	5	1/1995	1292
2963	95000013	1	LASERJET PRINTER MD-LJ4	HEWLETT-PACKAR D SN-JPBK132891	FD		01/1995	1292	5	1/1995	1292	5	1/1995	1292
2964	95000014	1	LASERJET PRINTER MD-LJ4	HEWLETT-PACKAR D SN-JPBG127604	FD		01/1995	1292	5	1/1995	1292	5	1/1995	1292
2965	95000015	1	COMPUTER W/UPGRADES MD-486DX266	BOBCAT	FD		01/1995	5731	5	1/1995	5731	5	1/1995	5731
2966	95000016	1	COMPUTER W/UPGRADES MD-486SX/33	BOBCAT	FD		01/1995	1614	5	1/1995	1614	5	1/1995	1614
2967	95000017	6	COMPUTERS W/UPGRADES S/NS 1200433-1200438 MD-486SX/33	BOBCAT	FD		01/1995	9684	5	1/1995	9684	5	1/1995	9684
2968	95000018	2	COMPUTERS W/UPGRADES S/N 1200439-1200440 MD-486SX/33	BOBCAT	FD		01/1995	3228	5	1/1995	3228	5	1/1995	3228
2969	95000019	2	REFRIGERATORS W/ICE MAKERS MD-CT21X7	CORSLEY	FD		01/1995	1138	10	1/1995	1138	10	1/1995	1138
2970	95000020	1	FAX MACHINE MD-UF-128M	PANASONIC SN-J310118500	FD		01/1995	555	3	1/1995	555	3	1/1995	555
2971	95000021	1	FAX MACHINE MD-L5000	CANON SN-UBV12432	FD		01/1995	1755	3	1/1995	1755	3	1/1995	1755
2972	95000022	1	TOKEN RING MD-74F9410	IBM	FD		01/1995	564	5	1/1995	564	5	1/1995	564

Detail Depreciation Report (St Date)				Loc: 32	NATCHITOCHE MENTAL HEALTH CLINIC				Bldg: 01	05/27/2014								
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor: 01	12:09:56PM								
				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.
2973	96000001	3	COMPUTERS MD-80486DX2	COMPUADD	FD		01/1996	3911	5	1/1996		3911	5	1/1996		3911		
2977	98000001	1	SHREDDER BRUTE MD-400	SN-960980	FD		01/1998	997	3	1/1998		997	3	1/1998		997		
2978	98000002	1	COMPUTER W/ACC MD-P6300	DELL SN-EJJK3	FD		01/1998	3140	5	1/1998		3140	5	1/1998		3140		
2979	98000003	1	COMPUTER W/ACC MD-P6300	DELL SN-EJJK7	FD		01/1998	3141	5	1/1998		3141	5	1/1998		3141		
Total Building:		01						71570				1488	66362			1488	67850	
Total Department:		01	ADMINISTRATION					71570				1488	66362			1488	67850	

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Detail Depreciation Report (St Date)										Loc: 32 NATCHITOCHE MENTAL HEALTH CLINIC		Bldg: 01		05/27/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor: 01		12:09:56PM					
										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:																			
2949	88000001	1	COPIER W/AUTO DEC FEEDER MD-P1520A	PANASONIC SN-D25311160	FD		01/1988	3101	5	1/1988		3101	5	1/1988		3101			
Total Building: 01								3101				3101				3101			
Building: MSF Floor: 01 Room:																			
2974	96000002	2	LASERJET PRINTERS MD-C316AAB	HP SN-USBC021285	FD		01/1996	5554	5	1/1996		5554	5	1/1996		5554			
2976	96000004	1	COMPUTER W/ACCESSORIES MD-SF2022N	SHARP	FD		01/1996	3870	5	1/1996		3870	5	1/1996		3870			
Total Building: MSF								9424				9424				9424			
Total Department: 30A								12525				12525				12525			

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Detail Depreciation Report (St Date)				Loc: 32 NATCHITOCHES MENTAL HEALTH CLINIC				Bldg:				05/27/2014						
				Acct: 457 MAJOR MOVEABLE EQUIPMENT				Floor:				12:09:56PM						
				Dept: 3319174				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:																		
3931	20903931	1	TELEPHONE SYSTEM	BLACKBOX			07/2008	23397	10	1/2009	2340	10530	10	1/2009	2339	12869		
3932	20903932	1	VIDEO SYSTEM MD-HDX	POLYCOM			05/2009	7860	5	1/2009	1572	7074	5	1/2009	786	7860		
Total Building:								31257			3912	17604			3125	20729		
Total Department: 3319174								31257			3912	17604			3125	20729		
Total Account: 457 MAJOR MOVEABLE EQUIPMENT								115352			5400	96491			4613	101104		
Total Location: 32 NATCHITOCHES MENTAL HEALTH CLINIC								120552			5920	98831			5133	103964		

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Detail Depreciation Report (St Date)															05/27/2014 12:09:56PM 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:								120552						5920	98831					

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