



**EAST JEFFERSON MENTAL  
HEALTH CLINIC  
METAIRIE, 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  
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June 15, 2014

State of Louisiana Department of Health and Hospitals  
Office of the Secretary, Fiscal Department  
Bienville Building, 5<sup>th</sup> Floor, 544/Bin #23  
628 North 4<sup>th</sup> Street  
Baton Rouge, LA 70802

Attention: Mr. Thomas M. Schulze

Contract Number: PR00588-64

Gentleman:

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

East Jefferson Mental Health Clinic  
Metairie, 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>
64	East Jefferson 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  
EAST JEFFERSON MENTAL HEALTH CENTER, METAIRIE, 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	9,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,428.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>9,428.00</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>9,428.00</u>

**L. T. Annum**



# **DEPRECIATION ROLLFORWARD**

**L. T. Annum**

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS  
EAST JEFFERSON MENTAL HEALTH CENTER, METAIRIE, 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	9,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,428.00	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	9,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,428.00	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 01/03/2014  
5:00:45PM

Location: 64 EAST JEFFERSON 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.	N. B. V.
Account: 457	MAJOR MOVEABLE EQUIPMENT		5,207	0	5,207	0	0	5,207	0
Dept: 01	ADMINISTRATION								
01									
<b>Total Dept:</b>	<b>01</b>	<b>ADMINISTRATION</b>	<b>5,207</b>	<b>0</b>	<b>5,207</b>	<b>0</b>	<b>0</b>	<b>5,207</b>	<b>0</b>
Dept: 30A			4,221	0	4,221	0	0	4,221	0
01									
<b>Total Dept:</b>	<b>30A</b>		<b>4,221</b>	<b>0</b>	<b>4,221</b>	<b>0</b>	<b>0</b>	<b>4,221</b>	<b>0</b>
<b>Total Account:</b>	<b>457</b>	<b>MAJOR MOVEABLE EQUIPMENT</b>	<b>9,428</b>	<b>0</b>	<b>9,428</b>	<b>0</b>	<b>0</b>	<b>9,428</b>	<b>0</b>

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 01/03/2014  
5:00:46PM

Location: 64 EAST JEFFERSON 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: 64 EAST JEFFERSON MENTAL HEALTH CENTER	9,428	0	9,428	0	0	9,428	0

**Recap of Depreciation By Acct/Dept/Bldg**

LTAR001 01/03/2014  
5:00:46PM

	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.
<b>Grand Total:</b>	9,428	0	9,428	0	0	9,428	0

**Breakdown by depreciation method**

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	9,428		9,428	9,428		9,428
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



# **DETAIL LISTING**

**L. T. Annum**

Detail Depreciation Report (St Date)				Loc: 64	EAST JEFFERSON MENTAL HEALTH CENTER				Bldg: 01	01/03/2014								
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor: 01	5:02:48PM								
				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.
<b>Building: 01</b>																		
<b>Floor: 01 Room:</b>																		
2389	000020	1	TW 13IN IBM 6466749				06/1970	510	10	1/1970		510	10	1/1970		510		
2390	000021	1	TW 13IN IBM 6220914				06/1970	510	10	1/1970		510	10	1/1970		510		
2391	000033	1	COPY MACHINE 44 SCM				06/1966	1195	10	1/1966		1195	10	1/1966		1195		
2395	86000001	1	DICATOR DCXI MD-2871	DICATPHONE SN-343004			01/1986	532	5	1/1986		532	5	1/1986		532		
2396	86000002	1	DICATOR DCXI MD-2871	DICATPHONE SN-347629			01/1986	532	5	1/1986		532	5	1/1986		532		
2397	86000003	1	DICATOR DCXI MD-2871	DICATPHONE SN-347630			01/1986	532	5	1/1986		532	5	1/1986		532		
2398	86000004	1	DICTA/TRANS DCX II MD-2883	DICATPHONE SN-368932			01/1986	698	5	1/1986		698	5	1/1986		698		
2399	86000005	1	DICTA/TRANS DCX II MD-2883	DICATPHONE SN-368933			01/1986	698	5	1/1986		698	5	1/1986		698		
<b>Total Building: 01</b>									5207				5207				5207	
<b>Total Department: 01 ADMINISTRATION</b>									5207				5207				5207	

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Detail Depreciation Report (St Date)				Loc: 64	EAST JEFFERSON MENTAL HEALTH CENTER				Bldg: 01	01/03/2014								
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor: 01	5:02:48PM								
				Dept: 30A					Room:	LTAD001								
Item #	Tag #	Qty	Description Model #	Mfr. 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.
<b>Building: 01</b>																		
<b>Floor: 01 Room:</b>																		
2392	000082	1	COUNTER TABLET TB2A KING 1117				06/1976	2880	10	1/1976		2880	10	1/1976		2880		
2393	79000002	1	TW SEL CORR IBM 1997365				06/1979	779	5	1/1979		779	5	1/1979		779		
2394	79000003	1	RECORDER PORT 284 IBM 8012819				06/1979	562	10	1/1979		562	10	1/1979		562		
<b>Total Building: 01</b>								4221				4221				4221		
<b>Total Department: 30A</b>								4221				4221				4221		
<b>Total Account: 457 MAJOR MOVEABLE EQUIPMENT</b>								9428				9428				9428		
<b>Total Location: 64 EAST JEFFERSON MENTAL HEALTH CENTER</b>								9428				9428				9428		

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Detail Depreciation Report (St Date)															01/03/2014 5:02:48PM 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.	
<b>Grand Total:</b>								9428						9428					

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