



**WEST JEFFERSON MENTAL HEALTH
CENTER
MARRERO, 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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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: PR00588-24

Gentleman:

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

West Jefferson Mental Health Center
Marrero, 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>
24	West Jefferson 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
WEST JEFFERSON MENTAL HEALTH CENTER, MARRERO, 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	39,139.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,139.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>39,139.00</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>39,139.00</u>

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DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
WEST JEFFERSON MENTAL HEALTH CENTER, MARRERO, 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	39,139.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,139.00	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	39,139.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,139.00	0.00	0.00

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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 01/02/2014
2:11:37PM

Location: 24 WEST 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								
Dept: 01	ADMINISTRATION								
01			34,449	0	34,449	0	0	34,449	0
Total Dept:	01	ADMINISTRATION	34,449	0	34,449	0	0	34,449	0
Dept: 30A									
01			4,690	0	4,690	0	0	4,690	0
Total Dept:	30A		4,690	0	4,690	0	0	4,690	0
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	39,139	0	39,139	0	0	39,139	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 01/02/2014
2:11:38PM

Location: 24 WEST 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: 24 WEST JEFFERSON MENTAL HEALTH CENTER	39,139	0	39,139	0	0	39,139	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 01/02/2014
2:11:38PM

	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:	39,139	0	39,139	0	0	39,139	0

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	39,139		39,139	39,139		39,139
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)						Loc: 24	WEST JEFFERSON MENTAL HEALTH CENTER	Bldg: 01	01/02/2014										
						Acct: 457	MAJOR MOVEABLE EQUIPMENT	Floor: 01	2:14:51PM										
						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:																			
3769	000008	1	MIMMEOGRAPH AB DICK 736352				01/1970	525	10	1/1970	525	10	1/1970	525					
3770	000010	1	TW 17IN REMINGTON E741151				01/1970	540	10	1/1970	540	10	1/1970	540					
3771	000011	1	TW 17IN REMINGTON E550922				01/1970	540	10	1/1970	540	10	1/1970	540					
3776	83000001	1	TRANSCRIBER/DICTA COMB MD-2873	DICTAPHONE			01/1983	562	7	1/1983	562	7	1/1983	562					
3777	83000002	1	TRANSCRIBER/DICTA COMB MD-2873	DICTAPHONE			01/1983	563	7	1/1983	563	7	1/1983	563					
3778	83000003	1	TYPEWRITER SEL III BRONZE MD-6705	IBM			01/1983	828	5	1/1983	828	5	1/1983	828					
3779	85000001	1	TW MEMORYWRITER W/ACC MD-615	XEROX			01/1985	888	5	1/1985	888	5	1/1985	888					
3780	90000001	1	FAX MACH MD-UF-260	PANASONIC			01/1990	1574	5	1/1990	1574	5	1/1990	1574					
3781	90000002	1	COPIER W/STAND SEQ 23240 LEASE PURCH MD-SF-7350	SHARP			01/1990	1570	5	1/1990	1570	5	1/1990	1570					
3782	91000001	1	DESK MD-W133B37				01/1991	569	15	1/1991	569	15	1/1991	569					
3783	91000002	1	DESK MD-W133B37				01/1991	569	15	1/1991	569	15	1/1991	569					
3784	91000003	1	DESK MD-3760F	ALMA			01/1991	554	15	1/1991	554	15	1/1991	554					
3785	91000004	1	COPIER MD-7230	SAVIN			01/1991	5205	5	1/1991	5205	5	1/1991	5205					
3786	91000005	1	LASERJET PRINTER MD-33449A	HEWLETT-PACKAR D			01/1991	1410	5	1/1991	1410	5	1/1991	1410					
3787	91000006	1	COMPUTER	MEMOREX			01/1991	3106	5	1/1991	3106	5	1/1991	3106					

Detail Depreciation Report (St Date)				Loc: 24	WEST JEFFERSON MENTAL HEALTH CENTER				Bldg: 01	01/02/2014										
				Acct: 457	MAJOR MOVEABLE EQUIPMENT				Floor: 01	2:14:52PM										
				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.		
			MD-7255	SN-700235																
3788	91000007	1	COMPUTER MD-7255	MEMOREX SN-700232			01/1991	3107	5	1/1991		3107	5	1/1991						3107
3789	91000008	1	COMPUTER MD-G53-1634	GRID SN-G521851			01/1991	2949	5	1/1991		2949	5	1/1991						2949
3790	92000001	1	COMPUTER PORTABLE W/CASE MD-1550	GRID SN-R07094			01/1992	4695	5	1/1992		4695	5	1/1992						4695
3791	92000002	1	COMPUTER PORTABLE W/CASE MD-1550	GRID SN-R07221			01/1992	4695	5	1/1992		4695	5	1/1992						4695
Total Building:		01						<u>34449</u>				<u>34449</u>								<u>34449</u>
Total Department:		01	ADMINISTRATION					<u>34449</u>				<u>34449</u>								<u>34449</u>

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Detail Depreciation Report (St Date)			Loc: 24 WEST JEFFERSON MENTAL HEALTH CENTER					Bldg: 01 01/02/2014										
			Acct: 457 MAJOR MOVEABLE EQUIPMENT					Floor: 01 2:14:52PM										
			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:																		
3772	000087	1	TW 13IN REMINGTON E736456				01/1971	585	10	1/1971		585	10	1/1971		585		
3773	000103	1	PIANO UPRIGHT				01/1950	700	25	1/1950		700	25	1/1950		700		
3774	000104	1	CALC VICTOR 2492266				01/1969	525	10	1/1969		525	10	1/1969		525		
3775	000156	1	COUNTR TABLET TB2A KING 1121				01/1976	2880	10	1/1976		2880	10	1/1976		2880		
Total Building: 01									4690				4690				4690	
Total Department: 30A									4690				4690				4690	
Total Account: 457			MAJOR MOVEABLE EQUIPMENT						39139				39139				39139	
Total Location: 24			WEST JEFFERSON MENTAL HEALTH CENTER						39139				39139				39139	

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Detail Depreciation Report (St Date)															01/02/2014 2:14:52PM 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:								39139						39139					

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