



**JONESBORO MENTAL HEALTH
CLINIC
JONESBORO, 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: PR00588-67

Gentleman:

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

Jonesboro Mental Health Clinic
Jonesboro, 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>
67	Jonesboro 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
JONESBORO MENTAL HEALTH CLINIC, JONESBORO, 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	5,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,400.00
457	MAJOR MOVABLE EQUIPMENT	11,031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,031.00
461	AUTOS AND TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	<u>16,431.00</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>16,431.00</u>



DEPRECIATION ROLLFORWARD

L. T. Annum

**STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
JONESBORO MENTAL HEALTH CLINIC, JONESBORO, 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	5,130.00	0.00	0.00	0.00	0.00	0.00	270.00	0.00	5,400.00	0.00	0.00
457	MAJOR MOVABLE EQUIPMENT	11,031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,031.00	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	16,161.00	0.00	0.00	0.00	0.00	0.00	270.00	0.00	16,431.00	0.00	0.00

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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 05/22/2014
5:36:38PM

Location: 67 JONESBORO 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: 4552	FIXED EQUIPMENT							
Dept: 9182		5,400	270	5,400	0	0	5,400	0
Total Dept:	9182	<u>5,400</u>	<u>270</u>	<u>5,400</u>	<u>0</u>	<u>0</u>	<u>5,400</u>	<u>0</u>
Total Account:	4552	<u>5,400</u>	<u>270</u>	<u>5,400</u>	<u>0</u>	<u>0</u>	<u>5,400</u>	<u>0</u>
	FIXED EQUIPMENT							

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:36:38PM

Location: 67 JONESBORO 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:	457	MAJOR MOVEABLE EQUIPMENT							
Dept:	30A								
	01		3,880	0	3,880	0	0	3,880	0
Total Dept:	30A		3,880	0	3,880	0	0	3,880	0
Dept:	9182								
			7,151	0	7,151	0	0	7,151	0
Total Dept:	9182		7,151	0	7,151	0	0	7,151	0
Total Account:	457	MAJOR MOVEABLE EQUIPMENT	11,031	0	11,031	0	0	11,031	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:36:38PM

Location: 67 JONESBORO 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: 67 JONESBORO MENTAL HEALTH CLINIC	16,431	270	16,431	0	0	16,431	0

Recap of Depreciation By Acct/Dept/Bldg

LTAR001 05/22/2014
5:36:38PM

	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:	16,431	270	16,431	0	0	16,431	0

Breakdown by depreciation method

	Original Cost	Current Depr.	Accum. Depr.	Original Cost	Current Depr.	Accum. Depr.
Straight Line:	16,431	270	16,431	16,431		16,431
SYD:						
Declining Balance:						
MCRS/ACRS%:						
Undefined:						



DETAIL LISTING

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Detail Depreciation Report (St Date)											Loc: 67 JONESBORO MENTAL HEALTH CLINIC			Bldg:			05/22/2014			
											Acct: 4552 FIXED EQUIPMENT			Floor:			5:35:26PM			
											Dept: 9182			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:																				
	2419	20030001	1 TELEPHONE BLACK BOX	DSY V			08/2002	5400	10	1/2003	270	5400	10	1/2003			5400			
Total Building:								5400			270	5400			5400					
Total Department:								5400			270	5400			5400					
Total Account:								5400			270	5400			5400					
4552 FIXED EQUIPMENT																				

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Detail Depreciation Report (St Date)										Loc: 67 JONESBORO MENTAL HEALTH CLINIC		Bldg: 01		05/22/2014					
										Acct: 457 MAJOR MOVEABLE EQUIPMENT		Floor: 01		5:35:26PM					
										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.	
Building: 01 Floor: 01 Room:																			
2414	85000001	1	RECORDER/TRANS MD-510	NORELCO SN-4160106846	FD		01/1985	513	5	1/1985		513	5	1/1985		513			
2415	85000002	1	RECORDER/TRANS MD-510	NORELCO SN-0032304470	FD		01/1985	513	5	1/1985		513	5	1/1985		513			
2416	88000001	1	COPIER MD-SF7100	SHARP SN-76220036	FD		01/1988	1070	5	1/1988		1070	5	1/1988		1070			
2417	92000001	1	TW WHEELWRITER MD-6788	IBM SN-41-V4175	FD		01/1992	1197	5	1/1992		1197	5	1/1992		1197			
2418	93000001	1	FACSIMILE MD-UF128M	PANASONIC SN-5920600070	FD		01/1993	587	5	1/1993		587	5	1/1993		587			
Total Building: 01								3880				3880				3880			
Total Department: 30A								3880				3880				3880			

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Detail Depreciation Report (St Date)										Loc: 67 JONESBORO MENTAL HEALTH CLINIC Bldg: 05/22/2014					Acct: 457 MAJOR MOVEABLE EQUIPMENT Floor: 5:35:26PM					Dept: 9182 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.						
Building: Floor: _____ Room: _____																								
3831	20603831	1	POLYCOM VSX 7000 NTC (JONESBORO MHC) MD-VSX 7000	WIRE ONE	FD		06/2004	7151	5	1/2004		7151	5	1/2004		7151								
Total Building:								7151				7151				7151								
Total Department:		9182						7151				7151				7151								
Total Account:		457	MAJOR MOVEABLE EQUIPMENT					11031				11031				11031								
Total Location:		67	JONESBORO MENTAL HEALTH CLINIC					16431			270		16431			16431								

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