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December 18, 2023

DENT COUNTY HEALTH CENTER  
1010 E SCENIC RIVERS BLVD  
SALEM MO 65560

For Professional Services Rendered:

NOVEMBER FINANCIAL REVIEW	125.00
NOVEMBER LAGERS REPORT	
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Total Fee .....	\$ 125.00
Prior Balance .....	\$ 0.00
Received on Account .....	\$ 0.00
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Amount Due .....	\$ 125.00

# DENT COUNTY HEALTH CENTER

For Period: 11/1/23-11/30/23

General Ledger Review (Including Receipts & Expenditures)

Sample Reviewed: 65 Transactions

## **Revenue:**

I noticed that 4 CD's of \$105,000 each were purchased 10/6/23- but there is not an entry for any interest income. Do they just pay it quarterly?

No other issues identified

## **Expenditures:**

Corrected depreciation amount for November which reflects three assets that were retired as of 11/1/23

**\$4905**

There will need to be an adjusting journal to remove cost and accumulated depreciation for the following assets retired as of 11/1/23

Phone System purchased 1/8/20 – Accumulated depreciation through 10/31/23 was \$4365

Platronic Handset purchased 11/17/20 – Accumulated depreciation through 10/31/23 was \$1210

Printer purchased 12/1/21 – Accumulated depreciation through 10/31/23 was \$179

**Statement of Financial Positions:**

There is an account labeled - "21DE-AC00144" showing a negative balance of \$499.50 – when I review the transactions, it appears to be a paycheck followed by two other checks written showing withholding??

Perhaps the account should be renamed???

No other issued identified

*Sheri Stack*

Sheri Stack

12/18/23

Date