

DENT COUNTY HEALTH CENTER

FOR PERIOD: 4/1/24-4/30/24

General Ledger Review (Including Receipts & Expenditures)

Sample Reviewed: 83

Revenue Issues Identified: No Issues Identified

Expenditure Issues Identified:

Depreciation:

On the March review the depreciation calculated was \$4188 - it appears to have been missed being corrected on your March report.

But it appears that a new asset had been added to your chart of accounts after I submitted the March review to you? I am attaching a copy of the balance sheet that I printed when preparing the review. As you can see the Binx Analyzer was listed on there, but the Biofire Spotfire purchased 3/22/24 for \$34,482.76 was not included on that list as it is now. I have calculated the depreciation for the Spotfire and added it to the depreciation calculation. When I reviewed the transaction, it is showing as an accounts payable but must have been paid in full by the end of the month as it is not indicated as a payable on the balance sheet for April. I did a search for the amount of cost, but did not see anything so I figured that you made more than one payment to pay it in full. Just wanted to mention it....

Correct depreciation for March 2024 – should have been \$4558

There are no new assets listed as purchased in April 24 – so the correct depreciation for April should also be \$4558

Statement of Financial Positions:

There is an asset listed on your chart of accounts: "Autoclave showing a purchase date of 3/22/24- but there is no amount listed for a purchase price.... does this need to be deleted?"

Issue Identified: Accumulated Depreciation:

Accumulated Depreciation as of 12/31/2023 – should be \$133729- a difference of \$285. This difference was created due to a typo. So you will need an adjusting journal entry to correct the adjustment

No other issues identified.

Thank you!

Sheri Stack

Sheri Stack

5/13/24

Date

Dent County Health Center

Statement of Financial Position

As of March 31, 2024

	TOTAL
Furniture & fixtures	
Bathroom Fixtures 3/1/22	409.75
Cabinet 8/29/22	2,100.00
Covid Clinic Furniture 11/15/21	1,279.00
Covid Room Furn 12/4/21	1,003.14
ELC Furn 10/19/22	777.20
Glider Rocker 10/17/11	289.00
Office Furn 1/13/22	1,245.50
Office Furniture 12/3/21	1,094.46
Office Furniture 3/14/22	727.07
Office Furniture 4/1/22	386.97
Vintage Oak Desk 12/18/20	552.38
Total Furniture & fixtures	9,864.47
Lab Equipment	
Binx Analyzer 3-22-24	11,500.00
Biofire Analyzer 4/21/22	27,167.07
Hemocue Blood Analyzer	399.05
Lab Analyzer 5/1/22	3,593.63
Lab Analyzer 5/4/22	4,543.89
Leadcare Analyzer 1/12/23	2,916.33
Total Lab Equipment	50,119.97
Land 10/21/2019	75,000.00
Medical Equipment	
AED - Wall Mounted - 9/17/21	1,965.00
Air Purifier 8/9/21	854.05
Covid Room Purifier 12/1/21	779.98
Freezer 8/9/21	5,828.20
Lab Refrigerator 3/27/19	4,624.14
Refrigerator 12/14/20	1,087.00
Vaccine Refrigerater 1-2023	5,974.30
Total Medical Equipment	21,112.67
Other Equipment	
DCS Alarm Panel 7/6/20	1,220.00
Double Sided Elec Sign 11/02/22	2,105.00
Double Sided Elec Sign 5/19/22	36,960.00
Ford Minivan 4/22/22	32,504.00
Generator	7,575.92
Generator concrete Slab 6/5/20	1,500.00
New Bldg Sign 3/15/20	250.00
New Building Signs 1/8/20	3,246.34
Total Other Equipment	85,361.26