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KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY)
AUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

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INTRODUCTORY SECTION

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KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
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YEARS ENDED SEPTEMBER 30, 2024 and 2023

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FINANCIAL SECTION

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SCOTT NORTHAM, CPA, PC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Kent County Commissioners' Court
Kent County Nursing Home
(An Enterprise Fund of Kent County, Texas)
Jayton, Texas

Opinion

We have audited the accompanying financial statements of Kent County Nursing Home, an enterprise fund of Kent County, Texas, as of and for the years ended September 30, 2024 and 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kent County Nursing Home, an enterprise fund of Kent County, Texas, as of September 30, 2024 and 2023, and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kent County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matters

As discussed in Note A, the financial statements present only Kent County Nursing Home and do not purport to, and do not, present fairly the financial position of Kent County as of September 30, 2024 and 2023, the changes in its financial position, or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Kent County implemented GASBs 68 and 75 for the purposes of disclosing the amounts of (1) accrued net pension liability and deferred inflows and outflows associated with the pension plan and (2) accrued total OPEB liability and deferred inflows and outflows associated with the OPEB plan. The financial statements of Kent County Nursing Home do not reflect the allocated amount of net pension liability and total OPEB liability and the related amounts of deferred inflows and outflows related to Kent County Nursing Home's portion of the pension and OPEB plans. Those amounts are reported at the County level in the financial statements of Kent County. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kent County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

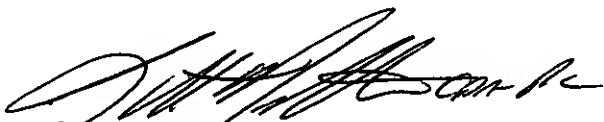
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis for the years ended September 30, 2024 and 2023 that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

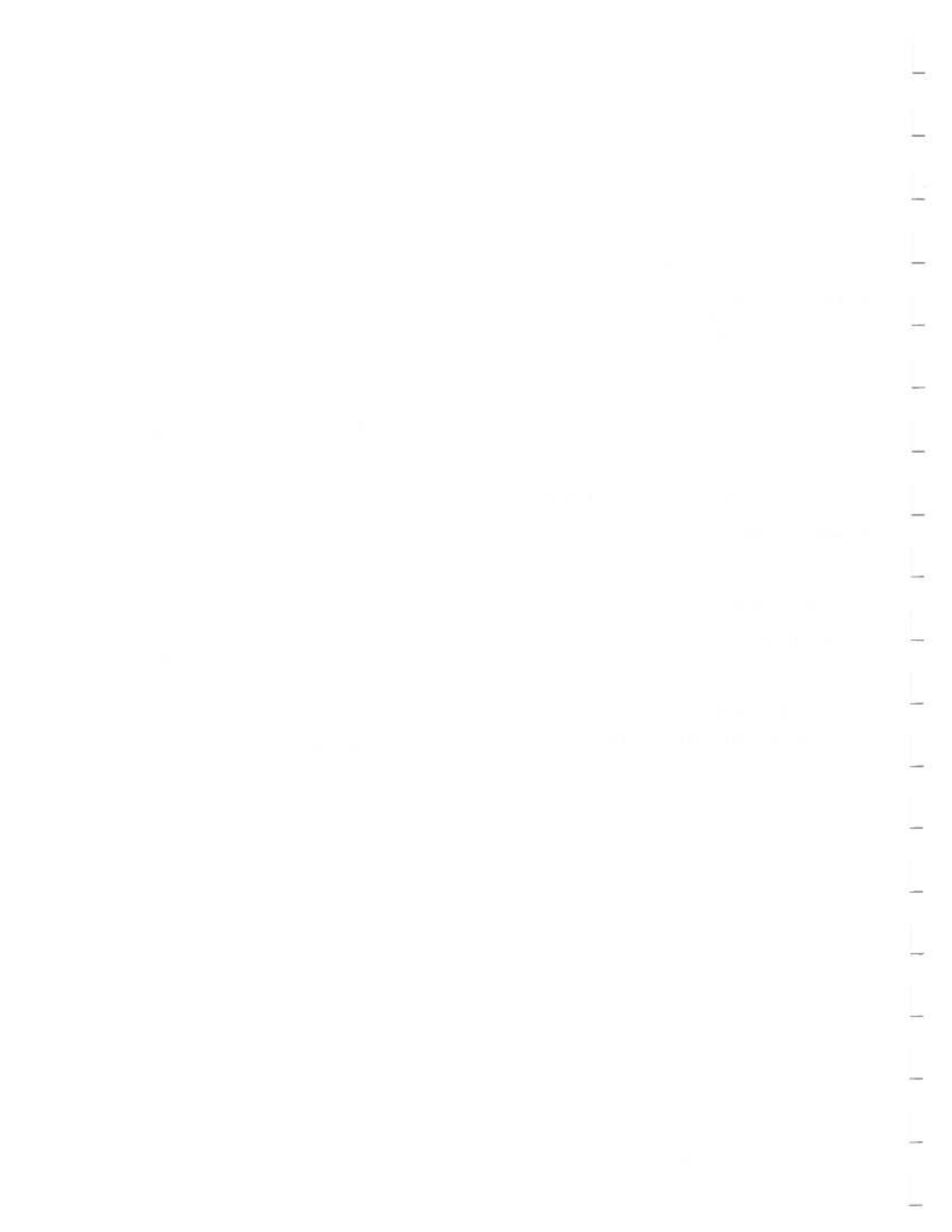
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kent County Nursing Home's basic financial statements. The supplementary information as noted in the table of contents is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



SCOTT NORTHAM, CPA, PC
Ruidoso, New Mexico
February 25, 2025

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
STATEMENTS OF NET POSITION
SEPTEMBER 30, 2024 and 2023

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 41,215	\$ 70,763
Patient Receivables, Net	427,420	102,228
Prepaid Items	-	2,808
Inventory	61,264	23,439
Capital Assets, Net	<u>192,350</u>	<u>240,449</u>
TOTAL ASSETS	<u><u>\$ 722,249</u></u>	<u><u>\$ 439,687</u></u>
 LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 69,669	\$ 71,922
Accrued Salaries	<u>115,265</u>	<u>114,363</u>
Total Liabilities	<u>184,934</u>	<u>186,285</u>
NET POSITION		
Net Investment in Capital Assets	192,350	240,449
Unrestricted	<u>344,965</u>	<u>12,953</u>
Total Net Position	<u>537,315</u>	<u>253,402</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 722,249</u></u>	<u><u>\$ 439,687</u></u>



KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEARS ENDED SEPTEMBER 30, 2024 and 2023

	2024	2023
OPERATING REVENUES		
ICF Net Patient Service Revenue	\$ 2,617,323	\$ 2,841,157
Cafeteria Meals and Other Income	<u>26,422</u>	<u>33,514</u>
Total Operating Revenue	<u>2,643,745</u>	<u>2,874,671</u>
OPERATING EXPENSES		
Nursing Services	2,338,557	2,488,245
Pharmacy	8,272	6,516
Housekeeping	276,579	171,580
Laundry and Linen	164,284	90,626
Dietary	471,514	491,121
Resident Activities	100,938	135,985
Facility Management	177,888	163,777
Administrative and General	729,949	849,795
Depreciation	<u>48,100</u>	<u>77,888</u>
Total Operating Expenses	<u>4,316,081</u>	<u>4,475,533</u>
Operating Loss	<u>(1,672,336)</u>	<u>(1,600,862)</u>
NON-OPERATING REVENUES		
Transfers from Kent County	1,485,892	790,000
Texas QIPP Waiver Program	<u>470,357</u>	<u>554,401</u>
Total Non-Operating Revenues	<u>1,956,249</u>	<u>1,344,401</u>
Change in Net Assets	283,913	(256,461)
Net Position - Beginning of Year	<u>253,402</u>	<u>509,863</u>
Net Position - End of Year	<u><u>\$ 537,315</u></u>	<u><u>\$ 253,402</u></u>

TABLE 1		TABLE 2	
Summary of Data		Summary of Data	
Year	Value	Year	Value
1960	100	1960	100
1961	105	1961	105
1962	110	1962	110
1963	115	1963	115
1964	120	1964	120
1965	125	1965	125
1966	130	1966	130
1967	135	1967	135
1968	140	1968	140
1969	145	1969	145
1970	150	1970	150
1971	155	1971	155
1972	160	1972	160
1973	165	1973	165
1974	170	1974	170
1975	175	1975	175
1976	180	1976	180
1977	185	1977	185
1978	190	1978	190
1979	195	1979	195
1980	200	1980	200
1981	205	1981	205
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1988	240	1988	240
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1991	255	1991	255
1992	260	1992	260
1993	265	1993	265
1994	270	1994	270
1995	275	1995	275
1996	280	1996	280
1997	285	1997	285
1998	290	1998	290
1999	295	1999	295
2000	300	2000	300
2001	305	2001	305
2002	310	2002	310
2003	315	2003	315
2004	320	2004	320
2005	325	2005	325
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2007	335	2007	335
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2033	465	2033	465
2034	470	2034	470
2035	475	2035	475
2036	480	2036	480
2037	485	2037	485
2038	490	2038	490
2039	495	2039	495
2040	500	2040	500
2041	505	2041	505
2042	510	2042	510
2043	515	2043	515
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2052	560	2052	560
2053	565	2053	565
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2061	605	2061	605
2062	610	2062	610
2063	615	2063	615
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2065	625	2065	625
2066	630	2066	630
2067	635	2067	635
2068	640	2068	640
2069	645	2069	645
2070	650	2070	650
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2075	675	2075	675
2076	680	2076	680
2077	685	2077	685
2078	690	2078	690
2079	695	2079	695
2080	700	2080	700
2081	705	2081	705
2082	710	2082	710
2083	715	2083	715
2084	720	2084	720
2085	725	2085	725
2086	730	2086	730
2087	735	2087	735
2088	740	2088	740
2089	745	2089	745
2090	750	2090	750
2091	755	2091	755
2092	760	2092	760
2093	765	2093	765
2094	770	2094	770
2095	775	2095	775
2096	780	2096	780
2097	785	2097	785
2098	790	2098	790
2099	795	2099	795
2100	800	2100	800
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2102	810	2102	810
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2106	830	2106	830
2107	835	2107	835
2108	840	2108	840
2109	845	2109	845
2110	850	2110	850
2111	855	2111	855
2112	860	2112	860
2113	865	2113	865
2114	870	2114	870
2115	875	2115	875
2116	880	2116	880
2117	885	2117	885
2118	890	2118	890
2119	895	2119	895
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2129	945	2129	945
2130	950	2130	950
2131	955	2131	955
2132	960	2132	960
2133	965	2133	965
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2136	980	2136	980
2137	985	2137	985
2138	990	2138	990
2139	995	2139	995
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2144	1020	2144	1020
2145	1025	2145	1025
2146	1030	2146	1030
2147	1035	2147	1035
2148	1040	2148	1040
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2150	1050	2150	1050
2151	1055	2151	1055
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2153	1065	2153	1065
2154	1070	2154	1070
2155	1075	2155	1075
2156	1080	2156	1080
2157	1085	2157	1085
2158	1090	2158	1090
2159	1095	2159	1095
2160	1100	2160	1100
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2163	1115	2163	1115
2164	1120	2164	1120
2165	1125	2165	1125
2166	1130	2166	1130
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2168	1140	2168	1140
2169	1145	2169	1145
2170	1150	2170	1150
2171	1155	2171	1155
2172	1160	2172	1160
2173	1165	2173	1165
2174	1170	2174	1170
2175	1175	2175	1175
2176	1180	2176	1180
2177	1185	2177	1185
2178	1190	2178	1190
2179	1195	2179	1195
2180	1200	2180	1200
2181	1205	2181	1205
2182	1210	2182	1210
2183	1215	2183	1215
2184	1220	2184	1220
2185	1225	2185	1225
2186	1230	2186	1230
2187	1235	2187	1235
2188	1240	2188	1240
2189	1245	2189	1245
2190	1250	2190	1250
2191	1255	2191	1255
2192	1260	2192	1260
2193	1265	2193	1265
2194	1270	2194	1270
2195	1275	2195	1275
2196	1280	2196	1280
2197	1285	2197	1285
2198	1290	2198	1290
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2200	1300	2200	1300
2201	1305	2201	1305
2202	1310	2202	1310
2203	1315	2203	1315
2204	1320	2204	1320
2205	1325	2205	1325
2206	1330	2206	1330
2207	1335	2207	1335
2208	1340	2208	1340
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2220	1400	2220	1400
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2222	1410	2222	1410
2223	1415	2223	1415
2224	1420	2224	1420
2225	1425	2225	1425
2226	1430	2226	1430
2227	1435	2227	1435
2228	1440	2228	1440
2229	1445	2229	1445
2230	1450	2230	1450
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2232	1460	2232	1460
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2249	1545	2249	1545
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2252	1560	2252	1560
2253	1565	2253	1565
2254	1570	2254	1570
2255	1575	2255	1575
2256	1580	2256	1580
2257	1585	2257	1585
2258	1590	2258	1590
2259	1595	2259	1595
2260	1600	2260	1600
2261	1605	2261	1605
2262	1610	2262	1610
2263	1615	2263	1615
2264	1620	2264	1620
2265	1625	2265	1625
2266	1630	2266	1630
2267	1635	2267	1635
2268	1640	2268	1640
2269	1645	2269	

1. The following information is required for the purpose of the research project. Please provide the following information in the space provided below.

Participant ID	Age	Gender	Education	Occupation
001	25	Male	High School	Student
002	28	Female	College	Teacher
003	30	Male	University	Engineer
004	32	Female	Postgraduate	Researcher
005	35	Male	PhD	Professor
006	38	Female	PhD	Professor
007	40	Male	PhD	Professor
008	42	Female	PhD	Professor
009	45	Male	PhD	Professor
010	48	Female	PhD	Professor
011	50	Male	PhD	Professor
012	52	Female	PhD	Professor
013	55	Male	PhD	Professor
014	58	Female	PhD	Professor
015	60	Male	PhD	Professor
016	62	Female	PhD	Professor
017	65	Male	PhD	Professor
018	68	Female	PhD	Professor
019	70	Male	PhD	Professor
020	72	Female	PhD	Professor

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
STATEMENT OF OPERATIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2024

	Nursing Services	Pharmacy	House- keeping	Laundry and Linen
OPERATING EXPENSES				
Salaries	\$ 1,171,504	\$ -	\$ 170,982	\$ 92,064
Payroll Taxes	87,111	-	12,373	7,315
Employee Benefits	214,656	-	63,012	27,498
Retirement	167,244	-	24,112	12,898
Total Salaries and Related Expenses	<u>1,640,515</u>	<u>-</u>	<u>270,479</u>	<u>139,775</u>
Consultant and Contractual Services	602,743	8,272	-	-
Supplies	85,441	-	6,053	8,969
Continuing Education and Training	1,856	-	-	-
Postage and Shipping	-	-	-	-
Community Support and Promotion	-	-	-	-
Dues, Fees and Licenses	-	-	-	-
Professional Fees	-	-	-	-
Occupancy, Repairs and Maintenance	-	-	-	-
Noncapital Equipment	-	-	47	-
Travel	3,903	-	-	-
Advertising	-	-	-	15,493
Recruitment	-	-	-	-
Other	4,099	-	-	47
Totals	<u>\$ 2,338,557</u>	<u>\$ 8,272</u>	<u>\$ 276,579</u>	<u>\$ 164,284</u>

Dietary	Resident Activities	Facility Management	Administrative	Total
\$ 174,720	\$ 67,930	\$ 51,235	\$ 157,052	\$ 1,885,487
12,652	5,447	3,859	11,738	140,495
57,670	12,478	12,559	71,838	459,711
24,468	8,493	7,133	20,572	264,920
<u>269,510</u>	<u>94,348</u>	<u>74,786</u>	<u>261,200</u>	<u>2,750,613</u>
6,992	-	-	177,729	795,736
193,073	-	13,082	15,990	322,608
16	-	-	1,374	3,246
-	-	-	1,046	1,046
-	-	-	8,243	8,243
16	184	-	7,276	7,476
-	-	-	17,250	17,250
-	-	90,020	103,225	193,245
-	-	-	4,472	4,519
-	58	-	289	4,250
-	18	-	2,783	18,294
-	-	-	1,132	1,132
1,907	6,330	-	127,940	140,323
<u>\$ 471,514</u>	<u>\$ 100,938</u>	<u>\$ 177,888</u>	<u>\$ 729,949</u>	<u>\$ 4,267,981</u>

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2019-2020 ANNUAL REPORT OF THE BOARD OF DIRECTORS

2019-2020		2018-2019		Comments
Item	Value	Item	Value	
1. Board Composition	100%	1. Board Composition	100%	Board composition remained stable throughout the year.
2. Board Meetings	100%	2. Board Meetings	100%	All board meetings were attended by the required majority.
3. Board Committees	100%	3. Board Committees	100%	All committees met and reported to the board.
4. Board Self-Evaluation	100%	4. Board Self-Evaluation	100%	The board conducted a self-evaluation and identified areas for improvement.
5. Board Training	100%	5. Board Training	100%	All board members completed required training.
6. Board Governance	100%	6. Board Governance	100%	The board maintained high standards of governance.
7. Board Communication	100%	7. Board Communication	100%	The board maintained open communication with stakeholders.
8. Board Risk Management	100%	8. Board Risk Management	100%	The board identified and managed risks effectively.
9. Board Strategic Planning	100%	9. Board Strategic Planning	100%	The board approved the strategic plan for the year.
10. Board Financial Oversight	100%	10. Board Financial Oversight	100%	The board oversaw the financial performance of the organization.
11. Board Human Resources Oversight	100%	11. Board Human Resources Oversight	100%	The board oversaw the human resources management.
12. Board Information Technology Oversight	100%	12. Board Information Technology Oversight	100%	The board oversaw the information technology management.
13. Board Environmental, Social & Governance Oversight	100%	13. Board Environmental, Social & Governance Oversight	100%	The board oversaw the environmental, social & governance management.
14. Board Legal Oversight	100%	14. Board Legal Oversight	100%	The board oversaw the legal management.
15. Board Compliance Oversight	100%	15. Board Compliance Oversight	100%	The board oversaw the compliance management.
16. Board Security Oversight	100%	16. Board Security Oversight	100%	The board oversaw the security management.
17. Board Sustainability Oversight	100%	17. Board Sustainability Oversight	100%	The board oversaw the sustainability management.
18. Board Diversity & Inclusion Oversight	100%	18. Board Diversity & Inclusion Oversight	100%	The board oversaw the diversity & inclusion management.
19. Board Ethics Oversight	100%	19. Board Ethics Oversight	100%	The board oversaw the ethics management.
20. Board Transparency Oversight	100%	20. Board Transparency Oversight	100%	The board oversaw the transparency management.

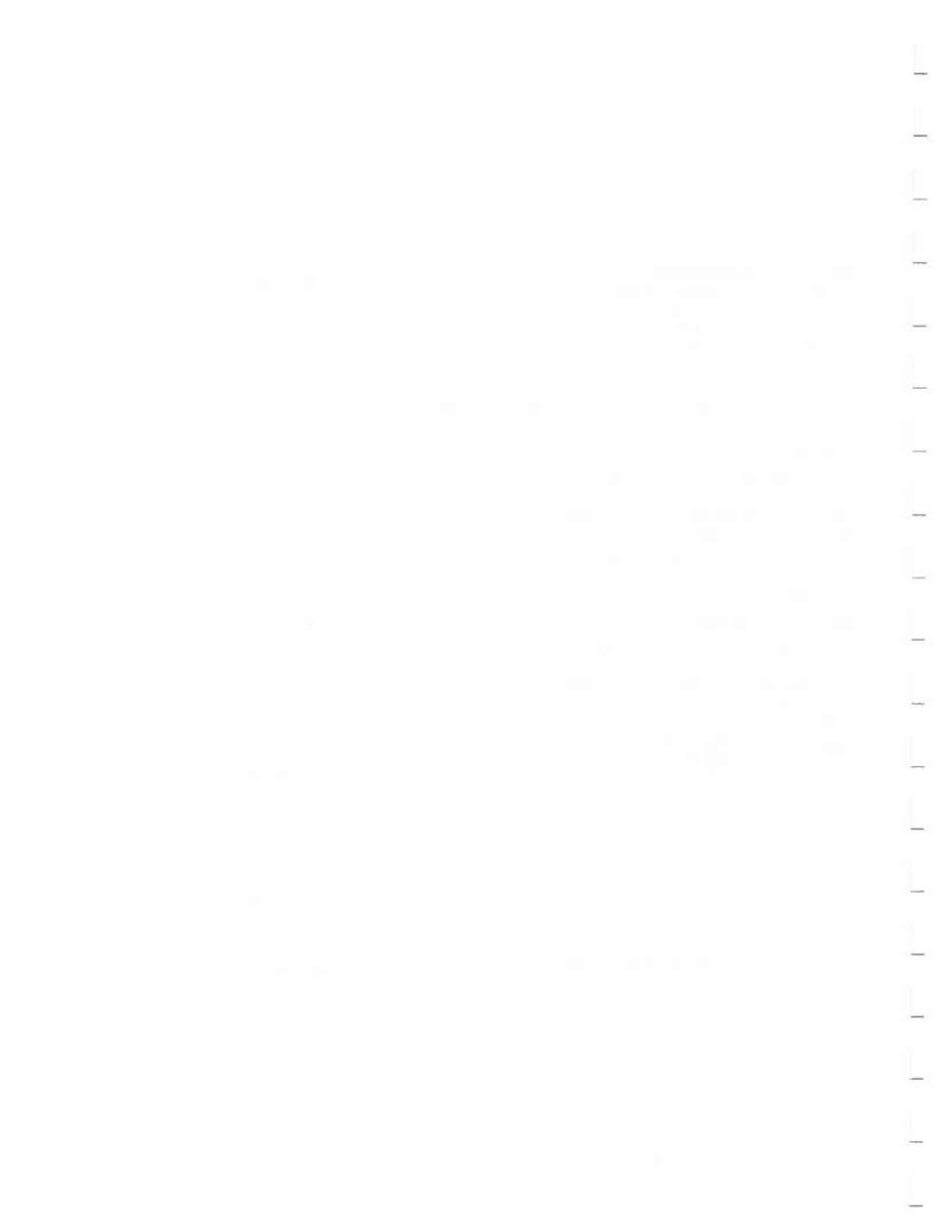
KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
STATEMENT OF OPERATIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2023

	Nursing Services	Pharmacy	House- keeping	Laundry and Linen
OPERATING EXPENSES				
Salaries	\$ 1,574,614	\$ -	\$ 111,125	\$ 51,099
Payroll Taxes	116,264	-	6,080	4,537
Employee Benefits	215,563	-	19,617	15,548
Retirement	225,691	-	11,364	8,249
Total Salaries and Related Expenses	<u>2,132,132</u>	<u>-</u>	<u>148,186</u>	<u>79,433</u>
Contractual Services	212,120	6,516	-	-
Supplies	126,497	-	23,394	9,637
Continuing Education and Training	4,601	-	-	-
Postage and Shipping	-	-	-	-
Community Support and Promotion	-	-	-	-
Dues, Fees and Licenses	122	-	-	-
Professional Fees	-	-	-	-
Occupancy, Repairs and Maintenance	-	-	-	-
Noncapital Equipment	4,194	-	-	-
Travel	3,560	-	-	-
Advertising	236	-	-	-
Other	4,783	-	-	1,556
Totals	<u>\$ 2,488,245</u>	<u>\$ 6,516</u>	<u>\$ 171,580</u>	<u>\$ 90,626</u>

Dietary	Resident Activities	Facility Management	Administrative	Total
\$ 214,130	\$ 82,676	\$ 49,513	\$ 154,289	\$ 2,237,446
15,765	8,929	3,788	15,395	170,758
51,966	24,002	12,014	81,123	419,833
30,427	11,758	7,001	23,844	318,334
<u>312,288</u>	<u>127,365</u>	<u>72,316</u>	<u>274,651</u>	<u>3,146,371</u>
7,275	-	-	294,763	520,674
169,551	-	354	21,695	351,128
-	828	-	3,742	9,171
-	-	-	1,028	1,028
-	-	-	3,536	3,536
-	375	-	2,698	3,195
-	-	-	26,157	26,157
-	67	91,107	117,235	208,409
-	622	-	2,580	7,396
120	150	-	2,056	5,886
-	371	-	24,522	25,129
1,887	6,207	-	75,132	89,565
<u>\$ 491,121</u>	<u>\$ 135,985</u>	<u>\$ 163,777</u>	<u>\$ 849,795</u>	<u>\$ 4,397,645</u>

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From and on Behalf of Patients	\$ 2,292,131	\$ 2,891,598
Payments to Suppliers and Contractors	(1,554,638)	(1,235,395)
Payments and Benefits to and on Behalf of Employees	(2,749,711)	(3,152,751)
Other Receipts and Payments, Net	<u>26,422</u>	<u>33,514</u>
Net Cash Used by Operating Activities	<u>(1,985,796)</u>	<u>(1,463,034)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers In From Kent County	1,485,892	790,000
Texas QIPP Waiver Transfers	<u>470,357</u>	<u>554,401</u>
Net Cash Provided by Non-Capital Financing Activities	<u>1,956,249</u>	<u>1,344,401</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Capital Assets	<u>(1)</u>	<u>(8,501)</u>
Net Cash Used by Investing Activities	<u>(1)</u>	<u>(8,501)</u>
Net Change in Cash and Cash Equivalents	(29,548)	(127,134)
Cash and Cash Equivalents at Beginning of Year	<u>70,763</u>	<u>197,897</u>
Cash and Cash Equivalents at End of Year	<u>\$ 41,215</u>	<u>\$ 70,763</u>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities		
Operating Loss	\$ (1,672,336)	\$ (1,600,862)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities		
Depreciation	48,100	77,888
Changes in		
Accounts Receivable	(325,192)	50,441
Prepays	2,808	(2,808)
Inventory	(37,825)	462
Accounts Payable	(2,253)	18,225
Accrued Payroll Liabilities	-	-
Accrued Salaries	<u>902</u>	<u>(6,380)</u>
Total Adjustments	<u>(313,460)</u>	<u>137,828</u>
Net Cash Used by Operating Activities	<u>\$ (1,985,796)</u>	<u>\$ (1,463,034)</u>



KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Kent County Nursing Home (Nursing Home) is a 60-bed nursing home and provides long-term residential health care for area residents. The Nursing Home is operated as an entity of Kent County and is classified as an enterprise fund in the County's financial statements. A large part of the nursing home services is for residents whose bills are paid in whole or in part by third-party payors, e.g. Medicaid, Medicare, and private insurance carriers. Recordkeeping, influenced by these third-party payors, requires a high level of accountability, including more financial and statistical information.

The Nursing Home is governed by the members of Kent County's Commissioners' Court (Court) which are officials elected by the public. The Court has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters.

Basis of Presentation – The Nursing Home's financial statements are prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. The Nursing Home is included as an enterprise fund in Kent County's annual financial report and therefore, these financial statements do not purport to represent the financial position and changes in financial position of the County.

The Nursing Home accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting – The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions in which the Nursing Home gives (or receives) value without directly receiving (or giving) equal value in exchange include County subsidy transfers to the fund or grants. On an accrual basis, such County subsidy transfers are recognized in the fiscal year in which the transfer takes place, and grant revenue is recognized in the fiscal year in which all eligibility requirements have been satisfied. Investment revenue is recognized when earned.

The Nursing Home distinguishes between operating and non-operating items. Operating revenues and expenses generally result from providing services in connection with the Nursing Home's principal ongoing operations. The principal operating revenue of the Nursing Home is the providing of residency and nursing services to its patients. Operating expenses of the Nursing Home include the cost of the nursing services, administration expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Accounting Standards – Kent County, and by extension, the Nursing Home adopted GASB Statement No. 63, which requires presentation of a Statement of Net Position. The Statement of Net Position reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

The Statement defines *deferred outflow of resources* as a consumption of net position by the government that is applicable to a future reporting period(s). Items such as grants paid to others in advance of the time requirement, deferred amounts from the refunding of debt, or costs to acquire rights to future revenues are to be reported as deferred outflows of resources. Debt issuance costs are expensed under GASB No. 65.

The Statement defines *deferred inflows of resources* as an acquisition of net position by the government that is applicable to a future reporting period(s). Examples of deferred inflows of resources are grant advance payments received from others or property taxes received in advance.

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KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The Nursing Home does not have any items which qualify as deferred inflows or deferred outflows of resources.

Net Position represents the difference between all other elements in a Statement of Net Position and is displayed in three components - *net investment in capital assets, restricted* (distinguishing between major categories of restrictions), and *unrestricted*. The calculation of *net investment in capital assets* is similar to the prior calculation of investment in capital assets, net of related debt; however, with the implementation of GASB Statement No. 63, the deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt should also be included in this component of net position.

The adoption of GASB 63 also affects the provisions of the previously-adopted Statement 34 of the Governmental Accounting Standards Board – *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments* (GASB 34). This statement established standards for external financial reporting for all state and local government entities, which includes statements of net position, revenues, expenses and changes in net position, and the direct method for the statement of cash flows. GASB 34 requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

1. **Net Investment in Capital Assets** – This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes or other borrowings that are attributed to the acquisition, construction, or improvement of the capital assets as well as being impacted by items mentioned in the adoption of GASB 63 above.
2. **Restricted** – This component consists of net position which is restricted through external constraints either by creditors, grantors, contributors, laws or regulations of other governments, or through constitutional provisions or enabling legislation.
3. **Unrestricted** – This component consists of the net position which does not meet the definition of the first two categories.

GASB 34 requires the Nursing Home to report patient revenue net of the provisions of uncollectible amounts, report cash flows using the direct method of preparing the statement and classify County support and contributions as non-operating revenues.

The Nursing Home also implemented GASB 38 – *Certain Financial Statement Note Disclosures*. The implementation of the statement refined and extended the required disclosures accompanying the financial statements.

Cash and Cash Equivalents – Cash and cash equivalents include certain investments in highly liquid debt instruments with original maturities of three months or less for purposes of the Statement of Cash Flows.

Use of Restricted Assets – When the Nursing Home incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever the assets have to be returned if not used.

Patient Accounts Receivable – The Nursing Home grants credit without collateral to its patients, most of whom are local residents, and are insured under third-party payors. The Nursing Home uses the allowance method to estimate collection losses that will be included in the collection of all receivables. Management and the County Commissioners continually evaluate the receivables for collectibility.

Inventory – The Nursing Home reports medical, patient and dietary supplies and some consumable maintenance and office items inventory at cost. Supplies are recorded as inventory when purchased, and expensed when used.

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Capital Assets – Capital assets are comprised of property and equipment acquisitions in excess of \$5,000 and are stated at cost. Depreciation is based on the estimated useful lives and calculated on a straight-line method applied to cost. Equipment under capital lease obligations is amortized on the straight-line method over the shorter of either the period of the lease term or the estimated useful life of the equipment. Such amortization is included in the depreciation and amortization in the financial statements. Interest cost incurred on borrowed funds during the construction of capital assets is capitalized as a component of the cost of acquiring the asset.

Intermediate Care Facility Receipts (ICF) – Receipts are recognized when earned on an accrual basis.

Net Patient Service Revenue – Net patient revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Compensated Absences – The Nursing Home does not accrue for compensated absences. Any remaining time accumulated by employees must be taken by the end of the fiscal year or the cash equivalent.

Provision for Income Tax – The Nursing Home is an enterprise fund of Kent County, a governmental entity and is exempt from federal income or Texas franchise tax.

Advertising – The Nursing Home policy is to expense advertising costs as the costs are incurred.

Budgetary Data – The State of Texas requires annual budgets to be prepared for the General and special revenue funds. However, the County also budgets all of its other funds including the Nursing Home. The budgets are prepared on the cash basis (budget basis) in order to comply with the Constitution of the State of Texas. The County Commissioners' Court on a category basis exercises budgetary controls over expenditures. The differences between the cash basis (budget basis) and the modified accrual basis (generally accepted accounting principles [GAAP] basis) are that revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP) and expenditures are recorded when paid (budget) as opposed to when incurred (GAAP).

The Nursing Home follows these procedures in establishing budgetary data as adopted by Kent County:

1. As required by the State of Texas, the County Judge, assisted by the County Treasurer, prepares an annual budget prior to the beginning of the fiscal year. State-required budgeted funds include the General and special revenue funds. The County does budget all funds, however, including the Nursing Home. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is filed in the County Clerk's office and is open to public inspection. The Commissioners' Court is required to hold at least one public hearing on the budget no less than 15 days subsequent to the filing by the County Judge.
3. The budget is then adopted at the conclusion of the last public hearing by the favorable votes of a majority of the members of the Commissioners' Court.
4. The Commissioners' Court approves all revisions of the budget, including transfers of budgeted amounts between departments within a specific fund, transfers between funds, and increases to total expenditures of any fund.
5. The fiscal 2024 and 2023 budgets were prepared on the cash basis using estimated beginning and ending cash balances. There is not a significant difference in the budgeted revenues and expenditures between the cash basis and modified accrual basis.

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Use of Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Risk Management – The Nursing Home is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and illnesses; employee health, dental, and accident benefits; or natural disasters. Commercial insurance coverage is purchased for claims arising from such matters. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded commercial coverage limitations in any of the past three fiscal years.

Subsequent Events – GASB 56 requires reporting entities to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or available to be issued. Management has evaluated subsequent events through the date of the auditor's report, which is the date the financial statements were available to be issued.

NOTE B – CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Nursing Home's deposits may not be returned to it. The Nursing Home does not have a formal policy for custodial credit risk other than that followed by Kent County. As of September 30, 2024 and 2023, respectively, the cash on deposit with the bank was approximately \$84,926 and \$84,007, respectively, while the carrying value of the deposits was approximately \$41,215 and \$70,763, respectively. The total cash balance in the financial institution consists of non-interest-bearing demand deposits.

In accordance with the FDIC, funds owned by the Nursing Home are public unit deposits. Time deposits, savings deposits and interest-bearing NOW accounts of a public unit held at a financial institution will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits held at the same institution. Because the Nursing Home's cash deposits are inherently part of Kent County's overall cash deposits, custodial credit risk is assessed at the County level. Due to the County-wide level of risk assessment, the amount of custodial credit risk, if any, allocated to Kent County Nursing Home cannot be determined at the enterprise fund level.

NOTE C – PATIENT RECEIVABLES

The amount and percentage mix of gross receivables from patients and third-party payors as of September 30, 2024 and 2023 are presented below.

	2024		2023	
Insurance, Medicare, and Texas Medicaid	\$ 469,036	60.9%	\$ 27,930	27.3%
Private Pay	<u>618,222</u>	<u>72.7%</u>	<u>74,298</u>	<u>72.7%</u>
	1,087,258	100.0%	102,228	100.0%
Allowance for Doubtful Accounts	<u>\$ (659,838)</u>		<u>-</u>	
Patient Receivables, Net	\$ 427,420		\$ 102,228	

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KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 and 2023

NOTE D – ICF NET PATIENT REVENUES

A summary of the intermediate care facility net patient revenues for the fiscal years ended September 30, 2024 and 2023 is as follows:

	2023	2023
Resident Private Pay	\$ 510,833	\$ 623,048
Resident Medicare – State Payments	527,347	650,168
Resident Medicare – Resident Portion	117,031	150,919
Resident Medicaid – State Payments	1,035,441	1,043,280
Resident Medicaid – Resident Portion	<u>450,913</u>	<u>439,154</u>
	2,641,565	2,806,569
Patient Refunds	<u>(24,242)</u>	<u>(65,412)</u>
Net ICF Net Patient Revenue	<u>\$ 2,617,323</u>	<u>\$ 2,841,157</u>

Concentration of Risk – The Nursing Home receives a substantial amount of revenue from the State Medicaid and Medicare programs for residents who qualify for the benefits. Should such funding be reduced or qualifications for eligibility change, the operations of the Nursing Home could be severely impacted.

NOTE E – CAPITAL ASSETS

Capital asset activity for the fiscal years ended September 30, 2024 and 2023 was as follows:

	Balance 2022	Additions	Deletions	Balance 2023
Building and Improvements	\$ 3,218,847	\$ 8,501	\$ -	\$ 3,227,348
Furniture and Equipment	<u>381,874</u>	<u>-</u>	<u>-</u>	<u>381,874</u>
	3,600,721	8,501	-	3,609,222
Less Accumulated Depreciation	<u>(3,290,885)</u>	<u>(77,888)</u>	<u>-</u>	<u>(3,368,773)</u>
Capital Assets, Net	<u>\$ 309,836</u>	<u>\$ (69,387)</u>	<u>\$ -</u>	<u>\$ 240,449</u>

	Balance 2023	Additions	Deletions	Balance 2024
Building and Improvements	\$ 3,227,348	\$ -	\$ -	\$ 3,227,348
Furniture and Equipment	<u>381,874</u>	<u>-</u>	<u>-</u>	<u>381,874</u>
	3,609,222	-	-	3,609,222
Less Accumulated Depreciation	<u>(3,368,773)</u>	<u>(48,100)</u>	<u>-</u>	<u>(3,416,873)</u>
Capital Assets, Net	<u>\$ 240,449</u>	<u>\$ (48,100)</u>	<u>\$ -</u>	<u>\$ 192,349</u>

Depreciation expense of \$48,100 and \$77,888 was recorded for the fiscal years ended September 30, 2024 and 2023, respectively. The Nursing Home reported these depreciation amounts as a separate line-item on the Statements of Revenues, Expenses, and Changes in Net Position rather than allocating depreciation to each department.



KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 and 2023

NOTE F – NON-OPERATING REVENUES

Kent County – The Nursing Home receives funding from Kent County for the overall operation of the Nursing Home. These funds are unrestricted funds used for the daily operations of the facility. Funds transferred from Kent County were \$1,485,892 and \$790,000 for the fiscal years ended September 30, 2024 and 2023, respectively.

QIPP – A program initiated by the State of Texas Medicaid allows the Nursing Home to participate in a Quality Incentive Payment Program (QIPP) pool to acquire additional funds which could be applied to operations. The QIPP is a Medicaid managed care delivery system and provider payment initiative in which HHSC directs expenditures through its contracts with the STAR+PLUS managed care organizations. Federal regulatory authority for such directed payments is contained in 42 Code of Federal Regulations §438.6(c). For the fiscal years ending September 30, 2024 and 2023, the Nursing Home, through Kent County, contributed \$379,574 and \$333,659, respectively, to the pool and received \$849,931 and \$888,060, respectively, netting \$470,357 and \$554,401, respectively, of additional funding from the State of Texas during the fiscal years for operational purposes.

NOTE G – PENSION PLAN AND OTHER POST EMPLOYMENT BENEFITS

GASBs 68 and 75 Implementation – Kent County has implemented GASBs 68 and 75 at the County level, which takes into consideration the unfunded Net Pension Liability and Total OPEB Liability for the Nursing Home in the government-wide financial statements for the County. The Nursing Home financial statements do not reflect the full disclosure of the Net Pension Liability or the Total OPEB Liability for the County or for the portion attributed to the Nursing Home as of the end of the fiscal year.

Annual Pension Cost – The TCDRS pension cost for Kent County Nursing Home employees for the fiscal years ending September 30, 2024 and 2023 was \$264,919 and \$318,333, respectively.

Optional Group Term Life Fund – Kent County participates in the Optional Group Term Life Fund (OGTLF), which is a cost-sharing, multiple employer defined group term life insurance plan operated by TCDRS. This is a separate trust administered by the TCDRS Board of Trustees and is included in TCDRS' publicly available CAFR and required to be reported under GASB 75.

The County elected to provide group-term life insurance coverage for its employees. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculations are based on the employee's actual earnings for the 12 months preceding the month of death). Retired employees are insured for \$5,000.

OGTLF Funding Policy – The County contributed monthly to the OGTLF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the OGTLF and the demographics specific to the workforce of the County and is equal to the cost of providing one-year term life insurance. The funding policy for the OGTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year.

NOTE H – CONTINGENT RECEIVABLE

In December of 2023, the Nursing Home filed amended Forms 941-X for four previous quarters for a potential claim of the employee retention credit. If all four quarters are approved, the Nursing Home will receive approximately \$520,000. Since it is not assured that any or all claims will be approved, and since the IRS has still not reviewed the claims, the Nursing Home does not feel the amount should be recorded on the financial statements at this time.

SUPPLEMENTARY INFORMATION

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
TEN YEAR TREND

	2024	2023	2022	2021
OPERATING REVENUES				
ICF Net Patient Service Revenue	\$ 2,617,323	\$ 2,841,157	\$ 1,803,744	\$ 1,874,722
Cafeteria Meals and Other Income	<u>26,422</u>	<u>33,514</u>	<u>79,894</u>	<u>10,604</u>
Total Operating Revenue	<u>2,643,745</u>	<u>2,874,671</u>	<u>1,883,638</u>	<u>1,885,326</u>
OPERATING EXPENSES				
Nursing Services	2,338,557	2,488,245	2,708,208	1,929,962
Pharmacy	8,272	6,516	6,206	4,633
Housekeeping	276,579	171,580	163,309	143,086
Laundry and Linen	164,284	90,626	134,408	85,444
Dietary	471,514	491,121	626,172	477,942
Resident Activities	100,938	135,985	84,416	111,676
Facility Management	177,888	163,777	156,465	211,465
Administrative and General	729,949	849,795	774,364	527,247
Depreciation	<u>48,100</u>	<u>77,888</u>	<u>78,015</u>	<u>96,051</u>
Total Operating Expenses	<u>4,316,081</u>	<u>4,475,533</u>	<u>4,731,563</u>	<u>3,587,506</u>
Operating Loss	<u>(1,672,336)</u>	<u>(1,600,862)</u>	<u>(2,847,925)</u>	<u>(1,702,180)</u>
NON-OPERATING REVENUES				
Transfers from Kent County	1,485,892	790,000	2,107,256	878,862
Texas Medicaid Programs	<u>470,357</u>	<u>554,401</u>	<u>532,741</u>	<u>750,598</u>
Total Non-Operating Revenues	<u>1,956,249</u>	<u>1,344,401</u>	<u>2,639,997</u>	<u>1,629,460</u>
Change in Net Assets	<u>\$ 283,913</u>	<u>\$ (256,461)</u>	<u>\$ (207,928)</u>	<u>\$ (72,720)</u>

2020	2019	2018	2017	2016	2015	TOTALS
\$ 1,894,911	\$ 1,812,186	\$ 1,961,841	\$ 1,887,881	\$ 1,611,231	\$ 1,164,768	\$ 19,469,764
13,818	10,730	4,266	5,842	5,099	2,946	193,135
<u>1,908,729</u>	<u>1,822,916</u>	<u>1,966,107</u>	<u>1,893,723</u>	<u>1,616,330</u>	<u>1,167,714</u>	<u>19,662,899</u>
1,353,422	1,323,481	1,312,627	1,154,854	1,089,638	946,430	16,645,424
2,100	2,800	2,450	2,800	2,100	1,917	39,794
99,073	102,474	103,156	109,672	110,237	74,605	1,353,771
46,068	43,955	47,179	32,082	33,389	24,476	701,911
332,483	342,232	388,520	358,428	352,960	318,893	4,160,265
86,750	74,752	69,610	40,840	52,693	43,121	800,781
242,400	232,546	178,078	171,218	205,285	164,745	1,903,867
643,319	650,881	770,870	558,456	577,063	565,344	6,647,288
99,510	96,004	140,201	144,813	142,815	141,984	1,065,381
<u>2,905,125</u>	<u>2,869,125</u>	<u>3,012,691</u>	<u>2,573,163</u>	<u>2,566,180</u>	<u>2,281,515</u>	<u>33,318,482</u>
<u>(996,396)</u>	<u>(1,046,209)</u>	<u>(1,046,584)</u>	<u>(679,440)</u>	<u>(949,850)</u>	<u>(1,113,801)</u>	<u>(13,655,583)</u>
470,000	830,000	770,000	345,000	500,000	792,000	8,969,010
491,325	206,986	-	331,018	326,001	201,744	3,865,171
<u>961,325</u>	<u>1,036,986</u>	<u>770,000</u>	<u>676,018</u>	<u>826,001</u>	<u>993,744</u>	<u>12,834,181</u>
<u>\$ (35,071)</u>	<u>\$ (9,223)</u>	<u>\$ (276,584)</u>	<u>\$ (3,422)</u>	<u>\$ (123,849)</u>	<u>\$ (120,057)</u>	<u>\$ (821,402)</u>

STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE DIVISION OF TAX SERVICES TAXPAYER ASSISTANCE

NAME	ADDRESS	CITY	STATE	ZIP
JOHN DOE	123 MAIN ST	ALBANY	NY	12242
JANE DOE	456 E 1ST ST	ALBANY	NY	12242
JOHN DOE	789 W 1ST ST	ALBANY	NY	12242
JANE DOE	101 N 1ST ST	ALBANY	NY	12242
JOHN DOE	202 S 1ST ST	ALBANY	NY	12242
JANE DOE	303 E 2ND ST	ALBANY	NY	12242
JOHN DOE	404 W 2ND ST	ALBANY	NY	12242
JANE DOE	505 N 2ND ST	ALBANY	NY	12242
JOHN DOE	606 S 2ND ST	ALBANY	NY	12242
JANE DOE	707 E 3RD ST	ALBANY	NY	12242
JOHN DOE	808 W 3RD ST	ALBANY	NY	12242
JANE DOE	909 N 3RD ST	ALBANY	NY	12242
JOHN DOE	1010 S 3RD ST	ALBANY	NY	12242
JANE DOE	1111 E 4TH ST	ALBANY	NY	12242
JOHN DOE	1212 W 4TH ST	ALBANY	NY	12242
JANE DOE	1313 N 4TH ST	ALBANY	NY	12242
JOHN DOE	1414 S 4TH ST	ALBANY	NY	12242
JANE DOE	1515 E 5TH ST	ALBANY	NY	12242
JOHN DOE	1616 W 5TH ST	ALBANY	NY	12242
JANE DOE	1717 N 5TH ST	ALBANY	NY	12242
JOHN DOE	1818 S 5TH ST	ALBANY	NY	12242
JANE DOE	1919 E 6TH ST	ALBANY	NY	12242
JOHN DOE	2020 W 6TH ST	ALBANY	NY	12242
JANE DOE	2121 N 6TH ST	ALBANY	NY	12242
JOHN DOE	2222 S 6TH ST	ALBANY	NY	12242
JANE DOE	2323 E 7TH ST	ALBANY	NY	12242
JOHN DOE	2424 W 7TH ST	ALBANY	NY	12242
JANE DOE	2525 N 7TH ST	ALBANY	NY	12242
JOHN DOE	2626 S 7TH ST	ALBANY	NY	12242
JANE DOE	2727 E 8TH ST	ALBANY	NY	12242
JOHN DOE	2828 W 8TH ST	ALBANY	NY	12242
JANE DOE	2929 N 8TH ST	ALBANY	NY	12242
JOHN DOE	3030 S 8TH ST	ALBANY	NY	12242
JANE DOE	3131 E 9TH ST	ALBANY	NY	12242
JOHN DOE	3232 W 9TH ST	ALBANY	NY	12242
JANE DOE	3333 N 9TH ST	ALBANY	NY	12242
JOHN DOE	3434 S 9TH ST	ALBANY	NY	12242
JANE DOE	3535 E 10TH ST	ALBANY	NY	12242
JOHN DOE	3636 W 10TH ST	ALBANY	NY	12242
JANE DOE	3737 N 10TH ST	ALBANY	NY	12242
JOHN DOE	3838 S 10TH ST	ALBANY	NY	12242
JANE DOE	3939 E 11TH ST	ALBANY	NY	12242
JOHN DOE	4040 W 11TH ST	ALBANY	NY	12242
JANE DOE	4141 N 11TH ST	ALBANY	NY	12242
JOHN DOE	4242 S 11TH ST	ALBANY	NY	12242
JANE DOE	4343 E 12TH ST	ALBANY	NY	12242
JOHN DOE	4444 W 12TH ST	ALBANY	NY	12242
JANE DOE	4545 N 12TH ST	ALBANY	NY	12242
JOHN DOE	4646 S 12TH ST	ALBANY	NY	12242
JANE DOE	4747 E 13TH ST	ALBANY	NY	12242
JOHN DOE	4848 W 13TH ST	ALBANY	NY	12242
JANE DOE	4949 N 13TH ST	ALBANY	NY	12242
JOHN DOE	5050 S 13TH ST	ALBANY	NY	12242
JANE DOE	5151 E 14TH ST	ALBANY	NY	12242
JOHN DOE	5252 W 14TH ST	ALBANY	NY	12242
JANE DOE	5353 N 14TH ST	ALBANY	NY	12242
JOHN DOE	5454 S 14TH ST	ALBANY	NY	12242
JANE DOE	5555 E 15TH ST	ALBANY	NY	12242
JOHN DOE	5656 W 15TH ST	ALBANY	NY	12242
JANE DOE	5757 N 15TH ST	ALBANY	NY	12242
JOHN DOE	5858 S 15TH ST	ALBANY	NY	12242
JANE DOE	5959 E 16TH ST	ALBANY	NY	12242
JOHN DOE	6060 W 16TH ST	ALBANY	NY	12242
JANE DOE	6161 N 16TH ST	ALBANY	NY	12242
JOHN DOE	6262 S 16TH ST	ALBANY	NY	12242
JANE DOE	6363 E 17TH ST	ALBANY	NY	12242
JOHN DOE	6464 W 17TH ST	ALBANY	NY	12242
JANE DOE	6565 N 17TH ST	ALBANY	NY	12242
JOHN DOE	6666 S 17TH ST	ALBANY	NY	12242
JANE DOE	6767 E 18TH ST	ALBANY	NY	12242
JOHN DOE	6868 W 18TH ST	ALBANY	NY	12242
JANE DOE	6969 N 18TH ST	ALBANY	NY	12242
JOHN DOE	7070 S 18TH ST	ALBANY	NY	12242
JANE DOE	7171 E 19TH ST	ALBANY	NY	12242
JOHN DOE	7272 W 19TH ST	ALBANY	NY	12242
JANE DOE	7373 N 19TH ST	ALBANY	NY	12242
JOHN DOE	7474 S 19TH ST	ALBANY	NY	12242
JANE DOE	7575 E 20TH ST	ALBANY	NY	12242
JOHN DOE	7676 W 20TH ST	ALBANY	NY	12242
JANE DOE	7777 N 20TH ST	ALBANY	NY	12242
JOHN DOE	7878 S 20TH ST	ALBANY	NY	12242
JANE DOE	7979 E 21ST ST	ALBANY	NY	12242
JOHN DOE	8080 W 21ST ST	ALBANY	NY	12242
JANE DOE	8181 N 21ST ST	ALBANY	NY	12242
JOHN DOE	8282 S 21ST ST	ALBANY	NY	12242
JANE DOE	8383 E 22ND ST	ALBANY	NY	12242
JOHN DOE	8484 W 22ND ST	ALBANY	NY	12242
JANE DOE	8585 N 22ND ST	ALBANY	NY	12242
JOHN DOE	8686 S 22ND ST	ALBANY	NY	12242
JANE DOE	8787 E 23RD ST	ALBANY	NY	12242
JOHN DOE	8888 W 23RD ST	ALBANY	NY	12242
JANE DOE	8989 N 23RD ST	ALBANY	NY	12242
JOHN DOE	9090 S 23RD ST	ALBANY	NY	12242
JANE DOE	9191 E 24TH ST	ALBANY	NY	12242
JOHN DOE	9292 W 24TH ST	ALBANY	NY	12242
JANE DOE	9393 N 24TH ST	ALBANY	NY	12242
JOHN DOE	9494 S 24TH ST	ALBANY	NY	12242
JANE DOE	9595 E 25TH ST	ALBANY	NY	12242
JOHN DOE	9696 W 25TH ST	ALBANY	NY	12242
JANE DOE	9797 N 25TH ST	ALBANY	NY	12242
JOHN DOE	9898 S 25TH ST	ALBANY	NY	12242
JANE DOE	9999 E 26TH ST	ALBANY	NY	12242
JOHN DOE	10000 W 26TH ST	ALBANY	NY	12242

KENT COUNTY NURSING HOME
(AN ENTERPRISE FUND OF KENT COUNTY, TEXAS)
SCHEDULE OF DEPARTMENTAL EXPENSES
TEN YEAR TREND

	2024	2023	2022	2021
OPERATING EXPENSES				
Salaries	\$ 1,885,487	\$ 2,237,446	\$ 2,451,896	\$ 1,701,144
Payroll Taxes	140,495	170,758	190,246	128,068
Employee Benefits	459,711	419,833	483,340	334,106
Retirement	264,920	318,334	364,174	256,712
Total Salaries and Related Expenses	<u>2,750,613</u>	<u>3,146,371</u>	<u>3,489,656</u>	<u>2,420,030</u>
Consultant and Contractual Services	795,736	520,674	170,825	433,520
Supplies	322,608	351,128	553,374	346,681
Insurance	-	-	-	-
Continuing Education and Training	3,246	9,171	38,713	5,528
Postage and Shipping	1,046	1,028	959	-
Community Support and Promotion	8,243	3,536	29,715	40,994
Dues, Fees and Licenses	7,476	3,195	7,648	7,611
Professional Fees	17,250	26,157	9,800	10,400
Occupancy, Repairs and Maintenance	193,245	208,409	211,103	173,066
Noncapital Equipment	4,519	7,396	1,734	1,344
Travel	4,250	5,886	7,204	1,236
Advertising	18,294	25,129	48,185	23,822
Recruitment	1,132	-	-	-
Other	140,323	89,565	84,632	27,224
Totals	<u>\$ 4,267,981</u>	<u>\$ 4,397,645</u>	<u>\$ 4,653,548</u>	<u>\$ 3,491,456</u>

2020	2019	2018	2017	2016	2015	TOTALS
\$ 1,437,624	\$ 1,404,381	\$ 1,502,435	\$ 1,206,374	\$ 1,190,982	\$ 1,051,032	\$ 16,068,801
113,768	114,470	114,530	103,946	89,743	80,620	1,246,644
324,979	381,530	398,143	314,586	326,244	275,455	3,717,927
227,631	223,247	238,257	191,019	187,638	175,740	2,447,672
<u>2,104,002</u>	<u>2,123,628</u>	<u>2,253,365</u>	<u>1,815,925</u>	<u>1,794,607</u>	<u>1,582,847</u>	<u>21,898,197</u>
54,429	37,360	36,509	36,254	34,108	33,832	2,153,247
360,726	322,645	363,038	363,795	376,756	292,504	3,653,255
280	100	100	200	-	100	780
3,035	5,232	13,708	9,695	5,168	3,103	96,599
1,610	1,597	1,041	1,691	1,301	1,312	11,585
23,428	4,437	18,937	7,998	7,541	9,309	154,138
2,546	2,816	2,891	2,643	825	223	37,874
9,638	10,287	23,978	10,049	13,486	10,432	141,477
172,389	168,009	124,516	123,012	122,988	92,942	1,589,679
-	249	441	6,241	380	-	22,304
1,700	4,086	6,768	9,678	6,242	4,397	51,447
21,672	11,298	20,858	37,750	57,184	104,209	368,401
-	133	951	672	360	545	3,793
51,541	2,393	5,389	2,747	2,417	3,776	410,007
<u>\$ 2,806,996</u>	<u>\$ 2,694,270</u>	<u>\$ 2,872,490</u>	<u>\$ 2,428,350</u>	<u>\$ 2,423,363</u>	<u>\$ 2,139,531</u>	<u>\$ 30,592,783</u>

