

State of Connecticut  
Department of Social Services

**Nursing Facility Narrative Summary of Expenditures**  
To be Filed with the Annual Report of Long Term Care Facility

Per LCO No. 8976, beginning with the cost report year ending on September 30, 2023, and annually thereafter, each nursing home facility, as defined in section 19a-490 of the general statutes, shall submit to the Commissioner of Social Services narrative summaries of expenditures in addition to the cost reports required pursuant to section 17b-340 of the general statutes, as amended by this act. The summaries shall include profit and loss statements for the preceding three cost report years, total revenue, total expenditures, total assets, total liabilities, short-term debt, long-term debt and cash flows from investing, operating and financing activities.

**You must submit this summary (data requested below) along with a written narrative explaining the data and profit and loss statements for the preceding three cost years.**

**Facility Name** Pilgrim Manor

**Facility Address** 52 Missionary Road  
Cromwell, CT 06416 - 2143

**Provider Number** 000007260

**Individual Completing this Summary** Jeremy M. Brune, CPA  
**Email Address** [jeremybrune@comcast.net](mailto:jeremybrune@comcast.net)

	<u>09/30/21</u>	<u>09/30/22</u>	<u>09/30/23</u>
Total Expenditures	7,709,705	8,206,804	8,411,500
Total Revenue	9,459,666	9,038,688	9,321,110
Total Assets	17,077,950	17,838,866	18,853,594
Total Liabilities	346,482	275,514	380,633
Short-term debt	-	-	-
Long-term debt	-	-	-
Cash Flows from Investing	(593,511)	(164,295)	(189,270)
Cash Flows from Operating	1,048,290	905,636	1,279,453
Cash Flows from Financing	(454,778)	(741,341)	(1,090,184)
Census	18,138	19,066	19,451
Expense Analysis			
Nursing	3,145,024	3,438,128	3,365,451
Ancillary	524,339	703,944	706,248
Resident Benefits	433,092	392,796	432,738

Dining	835,611	974,807	862,671
Laundry	43,025	68,462	56,064
Housekeeping	232,461	229,356	204,219
Maintenance	261,772	331,374	308,628
Utilities	152,208	163,502	225,346
Insurance	116,984	75,226	51,086
Administration and General	1,372,952	1,197,200	1,484,258
Property Taxes	100,707	168,521	201,820
Marketing and Promotion	176,710	130,593	139,956
Depreciation	287,495	292,115	330,959
Amortization	-	-	-
Other	27,325	40,780	42,056
Total	7,709,705	8,206,804	8,411,500

Summary Explanations:

Nursing	Nursing salaries reflected increase in direct care staff salaries due to nursing pressure with a decrease in administrative costs. Biggest shift is decrease in the expense associated with workers compensation and health insurance expense.
Resident Benefits	Most of the variance noted above from 2022 to 2023 is due to an increase in indirect and administrative labor costs captured in the cost center with overall costs falling more in line with 2021 levels.
Dining	Most of the variance noted above from 2022 to 2023 is due to a decrease in direct labor costs captured in the cost center with costs falling closer to 2021 levels.
Laundry	Primary difference from 2022 to 2023 is that additional linen purchases were made in 2022.
Housekeeping	Most of the variance noted above from 2022 to 2023 is due to a decrease in direct labor costs captured in the cost center.
Maintenance	Most of the variance noted above from 2022 to 2023 is due to a decrease in direct labor costs captured in the cost center.
Utilities	Most of the variance noted above from 2022 to 2023 is due to an increase in electricity costs captured in the cost center.
Insurance	Most of the variance noted above from 2022 to 2023 is due to a decrease in liability insurance costs captured in the cost center.
Administration and General	Administrative and general costs increased from 2022 to 2023 based on the following: Management fees billed by CLCS increased by approximately \$200K (amount adjusted to allocated costs within the report), additional recruit

fees incurred, additional bad debt expense, and about a 10% increase in salaries and corresponding benefits.