

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

	09/30/22	09/30/23	09/30/24
Total Expenditures	8,206,804	8,411,500	9,062,611
Total Revenue	9,038,688	9,321,110	9,229,582
Total Assets	17,838,866	18,853,594	19,077,453
Total Liabilities	275,514	380,633	437,522
Short-term debt	-	-	-
Long-term debt	-	-	-
Cash Flows from Investing	(164,295)	(189,270)	(152,660)
Cash Flows from Operating	905,636	1,279,453	501,797
Cash Flows from Financing	(741,341)	(1,090,184)	(349,137)
Census	19,066	19,451	19,440
Expense Analysis			
Nursing	3,438,128	3,365,451	3,728,928
Ancillary	703,944	706,248	851,275
Resident Benefits	392,796	432,738	451,861

Dining	974,807	862,671	1,046,110
Laundry	68,462	56,064	70,340
Housekeeping	229,356	204,219	239,415
Maintenance	331,374	308,628	329,043
Utilities	163,502	225,346	200,599
Insurance	75,226	51,086	65,035
Administration and General	1,197,200	1,484,258	1,277,931
Property Taxes	168,521	201,820	248,435
Marketing and Promotion	130,593	139,956	158,465
Depreciation	292,115	330,959	364,658
Amortization	-	-	-
Other	40,780	42,056	30,516
Total	8,206,804	8,411,500	9,062,611

Summary Explanations:

Nursing	Nursing salaries reflect the largest increase from 2023 to 2024 by increasing by \$315,866, or 11.6%, due to pressures to staff buildings appropriately. With this increase in salary, there was also an increase in employee benefits totaling \$32,572, or 6.4% over the same time period.
Ancillary	Ancillary costs increased by \$145,027 due primarily due to an increase in the census levels of Medicare Part A and Insurance residents, which increased by 89.41% from FY 2023 to 2024 at (2,928 days versus 5,546 days).
Dining	Dietary salaries reflect the largest increase from 2023 to 2024 by increasing by \$142,382, or 33.26%, due to increases in average hourly rates plus the facility adding two additional full-time equivalents. In addition, benefits overall went up by \$16,349, or 17.67% due to a direct relationship with salaries and full-time equivalents.
Laundry	Laundry salaries reflect the largest increase from 2023 to 2024 due to an increase of \$15,305, or 48.93%, due to increase in average hourly rates plus the facility increasing full-time equivalents by 0.31. In addition, benefits overall went up incrementally with salaries.
Housekeeping	Housekeeping salaries reflect the largest increase from 2023 to 2024 due to an increase of \$35,113, or 27.84%, due to increases in average hourly rates plus the facility increasing full-time equivalents by 0.64. In addition, benefits overall went up incrementally with salaries.
Maintenance	Maintenance salaries reflect the largest increase from 2023 to 2024 due to an increase of \$15,045, or 9.31%, due to an increase in average hourly rates plus what appears to be job re-positioning within the organization. In addition, the benefits went up incrementally with salaries.

Utilities	Most of the variance noted above from 2023 to 2024 is due to seasonal variance between the years with the cost of electricity going down by \$28,137.
Insurance	Most of the variance noted above from 2023 to 2024 is due to a decrease in liability and property insurance costs.
Administration and General	Administrative and general costs decreased from 2023 to 2024 due to the following reasons: salaries and benefits decreased by \$149,744 due primarily to the reduction of 1.55 full-time equivalents and bad debt expense decreased by approximately \$58,491.