

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2022

Date: 11/28/2023

Time: 10:19 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	THE PAVILION
1.2	MassHealth Provider ID	110026679B
1.3	Federal Employer Tax ID	470893405
1.4	VPN	0940011
1.5	Is the above information correct?	Yes
1.6	Facility Number	00916
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	876 Falmouth Raad
1.11	City	Hyannis
1.12	Zip	02601
1.13	Telephone	+1 (508) 775-6663
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Landmark Management Solutions LLC
1.19	List the name of the entity that holds the nursing facility license.	The Pavilion Rehabilitation and Nursing Center
1.20	List realty company names as reported on each realty company cost report.	Bentley Pavilion Real Estate LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	Yes

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Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Stephan Duarte
2.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
2.3	Title	CFO
2.4	Street Address	57 Wingate Sreet
2.5	City	Haverhill
2.6	State	MA
2.7	Zip Code	01832
2.8	Phone Number	+1 (978) 420-1633
2.9	Email Address	sduarte@landmarkhealth.com

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3		1
Line #	Description	
3.1	[] I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Fran Petrone
3.3	Nursing Facility or Firm Name	Landmark Management Solutions LLC
3.4	Title	Preparer
3.5	Street Address	57 Wingate Street
3.6	City	Haverhill
3.7	State	MA
3.8	Zip Code	01832
3.9	Phone Number	+1 (978) 420-1633
3.10	Email Address	sduarte@landmarkhealth.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Adult Day Health	Saint Francis ADH	1907107	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust, LLC	
4.2	Other	St Joseph Rehabilitation & Nursing Center	0940020	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust, LLC,	
4.3	Other	Casa De Ramana Rehabilitation Center	0950745`	Steve Raso		
4.4	Other	Saint Francis Rehab & Nursing Center	0941123	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust, LLC	
4.5	Blank					
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,805,360	6	1,805,366
1.2	Commercial Managed Care	559,649	55,392	615,041
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	6,871,802	334,839	7,206,641
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,863,531		2,863,531
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,282		1,282
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	38,360		38,360
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	12,139,984	390,237	12,530,221

Detail of Ancillary Revenue

Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	43,116
3.7	Interest Income	608
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	9,565
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	735,271
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	788,560

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	13,318,781

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	198,355		198,355
1.2	Director of Nurses: Employee Benefits	23,376		23,376
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	19,728		19,728
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	241,459		241,459
1.7	Registered Nurses: Salaries	979,979		979,979
1.8	Registered Nurses: Employee Benefits	115,491		115,491
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	97,470		97,470
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,192,940		1,192,940
1.12	Licensed Practical Nurses: Salaries	673,604		673,604
1.13	Licensed Practical Nurses: Employee Benefits	79,385		79,385
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	66,997		66,997
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	819,986		819,986
1.17	Certified Nurse Aides: Salaries	1,339,689		1,339,689
1.18	Certified Nurse Aides: Employee Benefits	157,883		157,883
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	133,247		133,247
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	1,630,819		1,630,819

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	887		887
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	887		887
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,886,091		3,886,091

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,886,091		3,886,091

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	195,547		195,547
2.2	Administration: Employee Benefits	23,045		23,045
2.3	Administration: Payroll Taxes incl Workers Comp.	19,450		19,450
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	238,042		238,042
2.7	Clerical Staff: Salaries	359,642		359,642
2.8	Clerical Staff: Employee Benefits	42,384		42,384
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	35,770		35,770
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	437,796		437,796
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	156,121		156,121
2.12	Office Supplies	84,621		84,621
2.13	Telecommunications (e.g. Internet, Phone)	90,516		90,516

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	992		992
2.16	Advertising: Help Wanted	16,698		16,698
2.17	Licenses and Dues: Patient Care Related Portion	13,290		13,290
2.18	Continuing Professional Education / Training and Development	5,087		5,087
2.19	Accounting Services (Not related to appeals)	33,760		33,760
2.20	Insurance: Malpractice & General Liability	138,976		138,976
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	31,131		31,131
2.23	Non-Allowable A & G Expenses	1,273,436	1,273,436	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		16,260	16,260
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		403,831	403,831
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		11,133	11,133
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,844,628		1,002,416
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,520,466		1,678,254
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		9,565	9,565
2.500	Subtotal: Administrative & General Recoverable Income	0		9,565
200	Total: Net Administrative & General Expenses After Recoverable Income	2,520,466		1,668,689

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Consultant	100
2A.2	Admin Purch Service	3,402
2A.3	Bank Charge	23,000
2A.4	Replace Lost Patient Items	4,629
2A.100	Subtotal: Other A&G Expenses	31,131

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,303
2B.2	Licenses and Dues: Not Related to Resident Care	1,481
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	8,000
2B.7	Key Person Insurance	
2B.8	Management Company Fees	664,050
2B.9	Management Consultants	
2B.10	Interest on Working Capital	62,946
2B.11	Fines, Late Fees, Penalties, including Interest	21,561
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	192,554
2B.15	User Fee Assessment	318,541
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,273,436

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	38,178		38,178
3.2	Staff Dev. Coord.: Employee Benefits	4,499		4,499
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,797		3,797
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	46,474		46,474
3.5	Plant Operation: Salaries	130,476		130,476
3.6	Plant Operation: Employee Benefits	15,376		15,376
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,977		12,977
3.8	Plant Operation: Purchased Service	84,791		84,791
3.9	Plant Operation: Supplies and Expenses	35,964		35,964
3.10	Plant Operation: Utilities	173,838	11,948	161,890
3.11	Plant Operation: Repairs	35,783		35,783
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	489,205		477,257
3.13	Dietician: Salaries	115,726		115,726
3.14	Dietician: Employee Benefits	13,638		13,638
3.15	Dietician: Payroll Taxes incl Workers Comp.	11,511		11,511
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	140,875		140,875
3.18	Dietary: Salaries	480,101		480,101
3.19	Dietary: Employee Benefits	56,580		56,580
3.20	Dietary: Payroll Taxes incl Workers Comp.	47,752		47,752
3.21	Dietary: Food	266,491		266,491
3.22	Dietary: Purchased Service	942		942
3.23	Dietary: Supplies and Expenses	35,719		35,719
3.400	Subtotal: Dietary Expenses	887,585		887,585
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	268,200		268,200
3.28	Housekeeping/Laundry: Supplies and Expenses	32,321		32,321
3.29	Housekeeping/Laundry: Linen and Bedding	6,029		6,029

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	306,550		306,550
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	147,329		147,329
3.37	Unit Clerk & Medical Records: Employee Benefits	17,363		17,363
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,653		14,653
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	179,345		179,345
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	231,196		231,196
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	27,247		27,247
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	22,995		22,995
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	281,438		281,438
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	151,451		151,451
3.49	Social Service Worker: Employee Benefits	17,849		17,849
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,063		15,063
3.51	Social Service Worker: Purchased Service	8,506		8,506
3.1000	Subtotal: Social Service Worker Expenses	192,869		192,869
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	151,338		151,338
3.57	Indirect Restorative Therapy: Employee Benefits	17,835		17,835
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	15,052		15,052
3.59	Indirect Restorative Therapy: Consultants	2,307		2,307
3.60	Direct Restorative Therapy: Salaries	1,079,050	1,079,050	0
3.61	Direct Restorative Therapy: Benefits	234,490	234,490	0
3.62	Direct Restorative Therapy: Consultants	16,452	16,452	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,516,524		186,532
3.64	Recreational Therapy/Activities: Salaries	146,822		146,822
3.65	Recreational Therapy/Activities: Employee Benefits	17,303		17,303
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,603		14,603
3.67	Recreational Therapy/Activities: Purchased Service	14,894		14,894
3.68	Recreational Therapy/Activities: Supplies and Expenses	9,688		9,688
3.69	Recreational Therapy/Activities: Transportation	28,371	28,371	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	231,681		203,310
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	2,062		2,062
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	88,607		88,607
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	10,827		10,827
3.87	Legend Drugs	439,038	439,038	0
3.88	Personal Protective Equipment	59,524		59,524
3.89	House Supplies Not Resold	142,806		142,806
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	14,412		14,412
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	757,276		318,238
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,029,822		3,220,473
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		735,271	735,271
3.1800	Subtotal: Variable Recoverable Income	0		735,271
300	Total: Net Variable Expenses Including Recoverable Income	5,029,822		2,485,202

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Capital & Fixed Cost Expenses

Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	72,907	(221,068)	293,975
4.2	Long-Term Interest Expense SNF-CR	11,141	608	10,533
4.3	Long-Term Interest Expense REA-CR		237,395	237,395
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		47,159	47,159
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		63,926	63,926
4.10	Personal Property Tax Expense SNF-CR	2,595		2,595
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	45,426		45,426
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	801,084	801,084	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	933,153		701,009
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	933,153		701,009

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	12,369,532		9,485,827
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	12,369,532		8,740,991

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,573,337
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,573,337
1A.4	Salaries and Wages	6,418,481
1A.5	Employee Benefits	1,394,812
1A.6	Supplies and Other (including Payroll Taxes)	4,227,831
1A.7	Interest Expense	42,210
1A.8	Provision for Bad Debt	192,554
1A.9	Depreciation and Amortization Expenses	93,644
1A.200	Total Operating Expenses	12,369,532
1A.300	Income(Loss) from Operations	203,805
	Non-Operating Income and Expenses	
1A.10	Interest Income	608
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	10,003
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	214,416
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	734,833
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	949,249

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Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1	COVID and other grants	734,833
1C.100	Subtotal: Cumulative Extraordinary Items	734,833

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	13,318,781
2.2	Total Nursing Expenses (Schedule 3)	3,886,091
2.3	Total Administrative and General Expenses (Schedule 3)	2,520,466
2.4	Total Variable Expenses (Schedule 3)	5,029,822
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	933,153
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,369,532
200	Cost Reported Net Income(Loss)	949,249

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		949,249
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		949,249

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SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**Current Assets**

Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	18,818
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,502,108
1.6	Less Reserve for Bad Debt	(181,037)
1.100	Subtotal: Net Patient Accounts Receivable	1,321,071
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	6,070,654
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	11,637
1.12	Prepaid Interest	
1.13	Prepaid Insurance	70,685
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	26,691
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	7,519,556

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	234,428
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	234,428

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	1,762,839
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	1,688,404
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	47,362
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(2,560)
3.100	Net Mortgage Acquisition Costs	44,802
300	Total Non-Current Assets	3,496,045

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Restricted cash	25,349
3A.2	Right to Use - Building	1,663,055
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	1,688,404

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	11,250,029

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	642,047
5.2	Accrued Expenses	253,694
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	3,822
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	83,325
5.7	Accrued Salaries and Payroll Liabilities	330,800
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	3,135
5.10	Other Current Liabilities	1,702,661
500	Total Current Liabilities	3,019,484

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	33,572
5A.2	Operating Lease	1,083,784
5A.3	Current Portion Operating Lease	585,305
5A.100	Subtotal: Other Current Liabilities	1,702,661

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	3,990,699
6.3	Other Long-Term Debt	96,404
600	Total Non-Current Liabilities	4,087,103

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	7,106,587

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits

Table 8

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	3,194,193
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	949,249
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	4,143,442

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	11,250,029

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements				0			0	0
1.4	Equipment	839,232	95,084		934,316	(626,981)	(72,907)	(699,888)	234,428
1.5	Software/Limited Life Assets	23,241			23,241	(23,241)		(23,241)	0
1.6	Motor Vehicles				0			0	0
100	Total	862,473	95,084	0	957,557	(650,222)	(72,907)	(723,129)	234,428

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	1,260,000					1,260,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	4,340,000					4,340,000			108,500	108,500
2.5	Improvements SNF-CR	362,213					362,213	5.00%	0	18,111	18,111
2.6	Improvements REA-CR	950,768					950,768	5.00%		56,386	56,386
2.7	Equipment SNF-CR	937,218		95,084			1,032,302	10.00%	72,907	30,323	103,230

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2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	23,266				23,266	33.33%	0	7,748	7,748	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	7,873,465	0	95,084	0	0	7,968,549		72,907	221,068	293,975

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1984
3.2	What was the date of the most recent assessed property value of this facility?	11/06/2019
3.3	What was the value from the most recent municipal property assessment for this facility?	10,400,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	42
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	12,172
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,739
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	124
3.10	What is the total acreage of the facility site?	2.9
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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<i>Changes in Facility or Realty Company Ownership</i>					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

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SCHEDULE 8 : STATEMENT OF CASH FLOWS**Beginning Cash and Cash Equivalents Balance**

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	31,141

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	949,248
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	328,408
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,887,941)
200	Net Cash from Operating Activities	(610,285)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(95,084)
3.2	Cash Flows from Other Investing Activities	745,444
300	Net Cash from Investing Activities	650,360

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	27,386
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(79,784)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(52,398)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(12,323)
500	Cash and Cash Equivalents (End of Year)	18,818

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	01/20/2021	82			82	82
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	82				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,258	64	18	9,788	873	9,405
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						306
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,258	64	18	9,788	873	9,711

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	16							24,422
								0
								0
								0
								0
								0
								0
								0
								306
								0
								0
								0
0	16	0	0	0	0	0	0	24,728

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	421
3.2	0140.1	Number of MassHealth Admissions During Year	
3.3	0150.0	Number of Discharges During Year	395
3.4	0190.0	Average Length of Stay	47
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	374
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	51

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	729,707	18,668.2	413,067	11,070.1	910,746	47,178.9
1.2	Total Overtime Wages	32,241	604.6	15,067	360.1	207,569	7,673.2
1.3	Total Shift Differential	36,735		19,301		95,599	
1.4	Total Other Differentials						
100	Total	798,683	19,272.8	447,435	11,430.2	1,213,914	54,852.1

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.25	3.25	2.25	3.50	3.75
2.2	Licensed Practical Nurses	2.25	3.25	2.25	3.50	3.75
2.3	Certified Nurse Aides	1.75	1.75	2.00	2.50	2.75

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.5	1,006.0
3.2	Plant Operations	2	2.2	4,668.0
3.3	Dietary Staff	9	9.7	20,131.3
3.4	Dietician	1	0.9	2,004.3
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	2.2	4,721.2
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.3	4,825.7
3.9	Social Services Staff	2	1.9	3,931.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	10	10.7	22,247.7
3.12	Restorative Therapy - Indirect Staff	2	1.5	3,120.3
3.13	Recreational Staff	3	3.0	6,267.0
3.14	Administration and Officers	1	1.0	2,059.5
3.15	Security Staff			
3.16	Clerical Staff	5	5.5	11,523.2
3.17	Director of Nurses	2	1.5	3,308.5
3.18	Registered Nurses	9	10.0	19,272.8
3.19	Licensed Practical Nurses	5	6.1	11,430.2
3.20	Certified Nurse Aides	25	28.2	54,852.1
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	81	87.2	175,369.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Benoit	Mary	Administrator	Administrative & General	198,013			198,013		
5.2	Dundas	Marcia	LPN	Nursing	254,580			254,580		
5.3	Hall	COurtnay	MDS	Nursing	156,176			156,176		
5.4	Ladd	Rebecca	DOR	Other	139,593			139,593		
5.5	McCullough	Rachael	DON	Nursing	249,982			249,982		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Capital Lease	Advanced	No	05/25/2018	04/30/2022	60	198	9,000		
1.2	Capital Lease	Northeast Leasing 1	No	01/01/2019	12/31/2023	60	363	14,000		
1.3	Capital Lease	Northeast Leasing 2	No	12/31/2019	11/30/2024	60	374	14,257		
1.4	Capital Lease	Blue Street 1	No	08/01/2020	07/31/2023	36	575	16,307		
1.5	Capital Lease	Blue Street 2	No	10/01/2021	09/30/2024	36	743	21,081		
1.6	Capital Lease	Wells Fargo	No	08/21/2021	06/30/2023	60	366	18,000		
1.7	Capital Lease	Blue Street phone	No	11/01/2022	10/31/2025	36	3,128	89,068		
1.8	Capital Lease	North Star 3	No	12/12/2022	11/30/2027	60	402	15,387		
1.9	Capital Lease	Blue Street 3	No	04/01/2022	03/31/2025	36	389	10,799		
1.10	Other	Sysco	No	08/01/2022	07/31/2023	12	286	3,021		
1.11	Other	Quadient	No	01/01/2022	08/31/2025	44	86	4,220		
1.12	Other	Pavilion RE	Yes	09/01/2022	11/30/2027	63	5,750	2,201,015		
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
2,919		2,140			779	11.411%	203		203
7,203		3,201			4,002	18.986%	1,042		1,042
9,915		2,669			7,246	19.530%	1,651		1,651
9,582		5,712			3,870	16.260%	1,063		1,063
19,211		5,511			13,700	16.260%	2,671		2,671
13,666		3,468			10,198	8.060%	973		973
	89,068	1,026			88,042	14.330%	4,997		4,997
	15,629				15,629	18.810%	241		241
	10,799	1,922			8,877	16.260%	1,195		1,195
	3,021	1,060			1,961	8.000%			0
	4,220	146			4,074	8.000%			0
	2,201,015	537,960			1,663,055	8.000%			0
					1,821,433		14,036	0	14,036

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Fifth Third Bank	No	10,177			10,177	0	4.500%	
2.2	CNH	No		732,239		704,853	27,386	8.250%	39,315
200	Total Working Capital Interest						27,386		39,315

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/27/2023 7:48PM	(1) Footnotes and Explanations	Footnotes.pdf	application/pdf	Francine Petricone
08/27/2023 7:49PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
08/27/2023 7:50PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
09/16/2023 9:56PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
09/17/2023 11:31AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Francine Petricone

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Fran Petrcone
1.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
1.3	Title	Preparer
1.4	Street Address	57 Wingate Street
1.5	City	Haverhill
1.6	State	MA
1.7	Zip Code	01832
1.8	Phone Number	+1 (978) 420-1633
1.9	Email Address	sduarte@landmarkhealth.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/18/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/18/2023
2.3	Last Name	Duarte
2.4	First Name	Stephen
2.5	Middle Name	J.
2.6	Title	Corporate Controller
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request