

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	876 Falmouth Road
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

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Stephen Duarte
2.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
2.3	Title	CFO
2.4	Street Address	57 Wingate Street
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 Petricone
3.3	Nursing Facility or Firm Name	Landmark Management Solutions LLC
3.4	Title	Preparer
3.5	Street Address	57 Wingate St
3.6	City	Havehill
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)

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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						
4.6						
4.7						
4.8						

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,487,560	(6)	1,487,554
1.2	Commercial Managed Care	460,161	33,070	493,231
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	7,179,000	397,166	7,576,166
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	3,478,138	39,200	3,517,338
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
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	199,596	6,823	206,419
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	12,804,455	476,253	13,280,708

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		

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	196,728
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	721
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	5,924
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	47,247
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	250,620

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)	Insurance Settlement	196,728
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		196,728

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	13,531,328

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	235,842		235,842
1.2	Director of Nurses: Employee Benefits	22,526		22,526
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	22,693		22,693
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	281,061		281,061
1.7	Registered Nurses: Salaries	865,319		865,319
1.8	Registered Nurses: Employee Benefits	82,649		82,649
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	83,263		83,263
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	1,031,231		1,031,231
1.12	Licensed Practical Nurses: Salaries	1,076,954		1,076,954
1.13	Licensed Practical Nurses: Employee Benefits	102,863		102,863
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	103,628		103,628
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	1,283,445		1,283,445
1.17	Certified Nurse Aides: Salaries	1,466,618		1,466,618
1.18	Certified Nurse Aides: Employee Benefits	140,081		140,081
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	141,122		141,122
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	1,747,821		1,747,821

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	4,245		4,245
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	4,245		4,245
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,347,803		4,347,803

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	4,347,803		4,347,803

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	212,276		212,276
2.2	Administration: Employee Benefits	20,275		20,275
2.3	Administration: Payroll Taxes incl Workers Comp.	20,426		20,426
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	252,977		252,977
2.7	Clerical Staff: Salaries	403,934		403,934
2.8	Clerical Staff: Employee Benefits	38,581		38,581
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	38,867		38,867
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	481,382		481,382
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	163,568		163,568
2.12	Office Supplies	71,583		71,583
2.13	Telecommunications (e.g. Internet, Phone)	33,763		33,763

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,784		1,784
2.16	Advertising: Help Wanted	23,132		23,132
2.17	Licenses and Dues: Patient Care Related Portion	13,420		13,420
2.18	Continuing Professional Education / Training and Development	933		933
2.19	Accounting Services (Not related to appeals)	33,600		33,600
2.20	Insurance: Malpractice & General Liability	150,490		150,490
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	55,965	1,000	54,965
2.23	Non-Allowable A & G Expenses	1,347,276	1,347,276	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		499,652	499,652
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		10,355	10,355
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	1,895,514		1,057,245
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,629,873		1,791,604
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		5,924	5,924
2.500	Subtotal: Administrative & General Recoverable Income	0		5,924
200	Total: Net Administrative & General Expenses After Recoverable Income	2,629,873		1,785,680

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Nonresident Food	5,970
2A.2	Admin Purchased Services	15,905
2A.3	Donations	1,000
2A.4	Flowers & Functions	49
2A.5	Bank Charges	30,993
2A.6	Replace Lost Patient Items	2,048
2A.100	Subtotal: Other A&G Expenses	55,965

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,209
2B.2	Licenses and Dues: Not Related to Resident Care	675
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	7,955
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	674,086
2B.9	Management Consultants	
2B.10	Interest on Working Capital	77,533
2B.11	Fines, Late Fees, Penalties, including Interest	31,109
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	180,000
2B.15	User Fee Assessment	369,709
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	1,347,276

Variable Expenses

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	38,800		38,800
3.2	Staff Dev. Coord.: Employee Benefits	3,706		3,706
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,733		3,733
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	46,239		46,239
3.5	Plant Operation: Salaries	133,605		133,605
3.6	Plant Operation: Employee Benefits	12,761		12,761
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,856		12,856
3.8	Plant Operation: Purchased Service	70,691		70,691
3.9	Plant Operation: Supplies and Expenses			0
3.10	Plant Operation: Utilities	160,875		160,875
3.11	Plant Operation: Repairs	22,125		22,125
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	412,913		412,913
3.13	Dietician: Salaries	121,658		121,658
3.14	Dietician: Employee Benefits	11,620		11,620
3.15	Dietician: Payroll Taxes incl Workers Comp.	11,706		11,706
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	144,984		144,984
3.18	Dietary: Salaries	525,759		525,759
3.19	Dietary: Employee Benefits	50,217		50,217
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,590		50,590
3.21	Dietary: Food	268,442		268,442
3.22	Dietary: Purchased Service	835		835
3.23	Dietary: Supplies and Expenses	37,155		37,155
3.400	Subtotal: Dietary Expenses	932,998		932,998
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

3.27	Housekeeping/Laundry: Purchased Service	279,382		279,382
3.28	Housekeeping/Laundry: Supplies and Expenses	40,411		40,411
3.29	Housekeeping/Laundry: Linen and Bedding	2,709		2,709
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	322,502		322,502
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	173,465		173,465
3.37	Unit Clerk & Medical Records: Employee Benefits	16,568		16,568
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	16,692		16,692
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	206,725		206,725
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	212,850		212,850
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	20,330		20,330
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,481		20,481
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	253,661		253,661
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	181,260		181,260
3.49	Social Service Worker: Employee Benefits	17,313		17,313
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,441		17,441
3.51	Social Service Worker: Purchased Service	14,625		14,625

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

3.1000	Subtotal: Social Service Worker Expenses	230,639		230,639
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
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	192,986		192,986
3.57	Indirect Restorative Therapy: Employee Benefits	18,433		18,433
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	18,570		18,570
3.59	Indirect Restorative Therapy: Consultants	2,890		2,890
3.60	Direct Restorative Therapy: Salaries	1,185,485	1,185,485	0
3.61	Direct Restorative Therapy: Benefits	227,300	227,300	0
3.62	Direct Restorative Therapy: Consultants	17,753	17,753	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,663,417		232,879
3.64	Recreational Therapy/Activities: Salaries	143,117		143,117
3.65	Recreational Therapy/Activities: Employee Benefits	13,670		13,670
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,771		13,771
3.67	Recreational Therapy/Activities: Purchased Service	14,462		14,462
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,324		8,324
3.69	Recreational Therapy/Activities: Transportation	19,611	19,611	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	212,955		193,344
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

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	95,877		95,877
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	2,700		2,700
3.87	Legend Drugs	464,754	464,754	0
3.88	Personal Protective Equipment	68,278		68,278
3.89	House Supplies Not Resold	151,990		151,990
3.90	House Supplies Resold to Private Residents	41,088	41,088	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	14,364		14,364
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	839,051		333,209
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,266,084		3,310,093
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		47,247	47,247
3.1800	Subtotal: Variable Recoverable Income	0		47,247
300	Total: Net Variable Expenses Including Recoverable Income	5,266,084		3,262,846

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	98,736	(203,510)	302,246
4.2	Long-Term Interest Expense SNF-CR	27,780		27,780
4.3	Long-Term Interest Expense REA-CR		233,476	233,476
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		54,900	54,900
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		52,837	52,837
4.10	Personal Property Tax Expense SNF-CR	1,798		1,798
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	42,093		42,093
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,037,737	1,037,737	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	1,208,144		715,130
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	1,208,144		715,130

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	13,451,904		10,164,630
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	13,451,904		10,111,459

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	13,280,709
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	13,280,709
1A.4	Salaries and Wages	7,169,928
1A.5	Employee Benefits	1,374,732
1A.6	Supplies and Other (including Payroll Taxes)	4,523,194
1A.7	Interest Expense	105,313
1A.8	Provision for Bad Debt	180,000
1A.9	Depreciation and Amortization Expenses	98,736
1A.200	Total Operating Expenses	13,451,903
1A.300	Income(Loss) from Operations	(171,194)
	Non-Operating Income and Expenses	
1A.10	Interest Income	720
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)	249,898
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	79,424
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	79,424

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.100	Subtotal: Cumulative Extraordinary Items	0

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)	13,531,328
2.2	Total Nursing Expenses (Schedule 3)	4,347,803
2.3	Total Administrative and General Expenses (Schedule 3)	2,629,873
2.4	Total Variable Expenses (Schedule 3)	5,266,084
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,208,144
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	13,451,904
200	Cost Reported Net Income(Loss)	79,424

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)		79,424
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)		79,424

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	106,724
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	1,390,891
1.6	Less Reserve for Bad Debt	(163,594)
1.100	Subtotal: Net Patient Accounts Receivable	1,227,297
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	6,852,873
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	28,605
1.12	Prepaid Interest	
1.13	Prepaid Insurance	86,878
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	107,406
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	8,409,783

Detail of Other Current Assets

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

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	218,402
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	218,402

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	1,762,579
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	3,256,316
3.4	Construction in Progress	19,251
3.5	Mortgage Acquisition Costs	47,362
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(18,974)
3.100	Net Mortgage Acquisition Costs	28,388
300	Total Non-Current Assets	5,066,534

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	ROU Asset Operating	3,193,017
3A.2	Restricted Cash	45,779
3A.3	Other Long Term AR	17,520
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	3,256,316

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	13,694,719

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	894,594
5.2	Accrued Expenses	262,570
5.3	Due to Insurance Payers	21,316
5.4	Patient Funds Due	(18,422)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	99,798
5.7	Accrued Salaries and Payroll Liabilities	365,996
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	5,933
5.10	Other Current Liabilities	3,270,762
500	Total Current Liabilities	4,902,547

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Capital ROU Lease Operating	706,854
5A.2	Deferred Revenue	71,712
5A.3	ROU Lease Operating	2,492,196
5A.100	Subtotal: Other Current Liabilities	3,270,762

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	4,497,291
6.3	Other Long-Term Debt	72,019
600	Total Non-Current Liabilities	4,569,310

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	9,471,857

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	4,143,442
8B.2	Prior Period Adjustment(s)	(4)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	79,424
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	4,222,862

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	Rounding	(4)
8D.100	Subtotal: Prior Period Adjustments	(4)

Skilled Nursing Facility Cost Report
THE PAVILION
Filing Year: 2023

Date: 12/19/2024
Time: 12:49 PM

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	13,694,719

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	934,316	90,983	(8,273)	1,017,026	(699,888)	(98,736)	(798,624)	218,402
1.5	Software/Limited Life Assets	23,241			23,241	(23,241)		(23,241)	0
1.6	Motor Vehicles				0			0	0
100	Total	957,557	90,983	(8,273)	1,040,267	(723,129)	(98,736)	(821,865)	218,402

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		90,983		(8,273)	1,033,478	5.00%		56,386	56,386
2.7	Equipment SNF-CR	1,032,302					1,032,302	10.00%	98,736	12,765	111,501

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	7,968,549	0	90,983	0	(8,273)	8,051,259		98,736	203,510	302,246

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

Changes in Facility or Realty Company Ownership					
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					

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)	18,818

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	82,677
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	299,389
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(595,639)
200	Net Cash from Operating Activities	(213,573)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(90,983)
3.2	Cash Flows from Other Investing Activities	250,618
300	Net Cash from Investing Activities	159,635

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	867,208
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(725,364)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	141,844

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	87,906
500	Cash and Cash Equivalents (End of Year)	106,724

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	2,466	2,840	264	8,559	566	10,534
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)						129
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,466	2,840	264	8,559	566	10,663

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
								25,229
								0
								0
								0
								0
								0
								0
								0
								129
								0
								0
								0
0	0	0	0	0	0	0	0	25,358

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	439
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	396
3.4	0190.0	Average Length of Stay	51
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	383
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	52

Skilled Nursing Facility Cost Report**THE PAVILION**

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	800,324	16,838.7	1,001,280	18,200.0	1,127,335	52,027.8
1.2	Total Overtime Wages	20,141	340.6	32,578	600.4	236,063	8,291.0
1.3	Total Shift Differential	44,854		43,096		103,220	
1.4	Total Other Differentials						
100	Total	865,319	17,179.3	1,076,954	18,800.4	1,466,618	60,318.8

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	5.00	5.00	5.50	7.00	7.00
2.2	Licensed Practical Nurses	5.00	5.00	5.50	7.00	7.00
2.3	Certified Nurse Aides	2.50	2.50	2.75	3.50	3.50

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	0.4	776.0
3.2	Plant Operations	2	2.3	4,712.9
3.3	Dietary Staff	10	10.0	2,089.2
3.4	Dietician	1	1.0	2,100.3
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	2.5	5,217.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.0	4,197.6
3.9	Social Services Staff	2	2.2	4,619.4
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	11	11.2	23,357.9
3.12	Restorative Therapy - Indirect Staff	2	1.8	3,802.5
3.13	Recreational Staff	3	2.8	5,748.1
3.14	Administration and Officers	1	1.0	2,082.6
3.15	Security Staff	7	5.9	12,184.5
3.16	Clerical Staff			
3.17	Director of Nurses	2	1.7	3,483.4
3.18	Registered Nurses	10	8.3	17,179.3
3.19	Licensed Practical Nurses	10	9.0	18,800.4
3.20	Certified Nurse Aides	35	29.0	60,318.8
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	102	91.1	170,670.2

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	272,123			272,123		
5.2	Dundas	Marcia	LPN	Nursing	331,517			331,517		
5.3	Hall	Courtney	MDS	Nursing	171,976			171,976		
5.4	McCullough	Rachael	DON	Nursing	247,728			247,728		
5.5	Montesion	Glenna	MDS	Nursing	169,554			169,554		

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

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	Other		No			37				
1.2	Other	Advanced	No	05/25/2018	04/30/2023	60	198	9,000		
1.3	Other	Northeast Leasing 1	No	01/01/2019	12/31/2023	60	363	14,000		
1.4	Other	Northeast Leasing 2	No	12/31/2019	11/30/2024	60	374	14,257		
1.5	Other	Northeast Leasing 3	No	12/12/2022	11/30/2024	60	402	15,387		
1.6	Other	Blue Street 1 (2020)	No	08/01/2020	07/31/2023	36	575	16,307		
1.7	Other	Blue Street 2 (2021)	No	10/01/2021	09/30/2024	36	744	21,081		
1.8	Other	Blue Street 3 (2022)	No	04/01/2022	03/31/2025	36	390	10,799		
1.9	Other	Blue Street 4 (2023)	No	03/01/2023	02/28/2026	36	1,069	29,644		
1.10	Other	Blue Street Phone	No	11/01/2022	10/31/2025	36	3,128	89,068		
1.11	Other	Wells Fargo	No	08/21/2020	06/30/2023	60	366	18,000		
1.12	Other	Wells Fargo	No	06/30/2023	05/31/2028	60	356	14,554		
1.13	Other	Wells Fargo	No	01/12/2023	12/31/2027	60	190	7,777		
1.14	Other	Sysco	No	08/01/2022	07/31/2023	12	286	3,021		
1.15	Other		No							
1.16	Other		Yes							
1.17	Other		Yes							
100	TOTALS								0	0

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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
					0				0
779		779			0	11.411%			0
4,002		4,002			0	18.986%	355		355
7,247		3,445			3,802	19.530%	1,045		1,045
15,629		2,133			13,496	18.810%	2,686		2,686
3,870		3,870			0	16.260%	158		158
13,699		7,352			6,347	16.260%	1,575		1,575
8,877		3,551			5,326	16.260%	1,123		1,123
	29,644	6,029			23,615	16.260%	3,595		3,595
88,042		27,108			60,934	14.330%	14,673		14,673
10,198		10,198			0	8.060%	51		51
	14,554	1,157			13,397	16.200%	1,334		1,334
	7,777	1,097			6,680	16.200%	1,185		1,185
1,961		1,961			0	8.000%			0
					0	8.000%			0
					0	8.000%			0
					0	8.000%			0
					133,597		27,780	0	27,780

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	CNH (E-Capital)	No	27,386	10,834			38,220	9.750%	77,533
200	Total Working Capital Interest						38,220		77,533

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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 <i>MUST</i> 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 <i>MUST</i> 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):

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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
03/23/2024 9:21PM	(1) Footnotes and Explanations	Footnotes.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Francine Petricone
03/23/2024 9:22PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
03/23/2024 9:24PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
04/20/2024 11:27PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Francine Petricone

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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 Petricone
1.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
1.3	Title	Preparer
1.4	Street Address	57 Wingate St
1.5	City	Havehill
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:	10/28/2024

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.

--	--	--

Skilled Nursing Facility Cost Report

THE PAVILION

Filing Year: 2023

Date: 12/19/2024

Time: 12:49 PM

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	04/24/2024
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