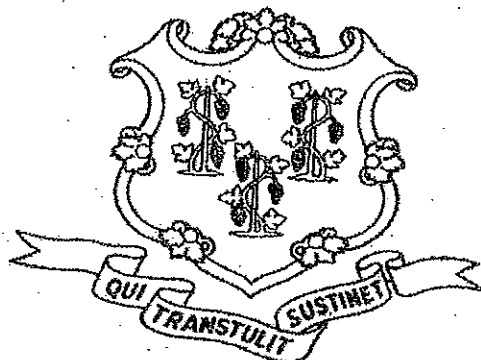


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center	
Address (No. & Street, City, State, Zip Code) 210 Chatifield Street, Derby, CT 06418	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2236-C	RHNS	(Specify)	Medicare Provider 07-5059
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Medicaid Provider Numbers:	CCNH 10587	RHNS	ICF-IID
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**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

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**General Information**

Name of Facility (as licensed) Spectrum Healthcare Derby, LLC d/b/a Birmingham	License No. 2236-C	Report for Year Ended 9/30/2015	Page 1	of 3
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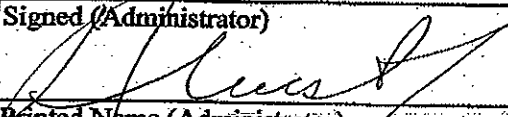


**Administrator's/Owner's Certification**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator) 		Date 2/11/16	Signed (Owner) 		Date 2/11/16
Printed Name (Administrator) Robert Guastella			Printed Name (Owner) Sean Murphy		
Subscribed and Sworn to before me:	State of Connecticut	Date 2/11/16	Signed (Notary Public) 	Comm. Expires 05/31/20	
Address of Notary Public 191 Vernon St West Manchester, CT 06042					

(Notary Seal)

State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 210 Chatifield Street, Derby, CT 06418				
Report Prepared By Gennaro Evangelista		Phone Number 860-871-5454	Date 2/1/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-735-7401		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Spectrum Healthcare Derby, LLC d/b/a Birmingham Health C		Address (No. & Street, City, State, Zip) 210 Chatifield Street, Derby, CT 06418		
License Numbers:	CCNH 2236-C	RHNS	(Specify)	Medicare Provider No. 07-5059
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No         If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Robert Guastella		Nursing Home Administrator's License No.:	0936	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		









## General Information and Questionnaire Related Parties\*

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmingham H	License No. 2236-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?  Yes  No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Spectrum Healthcare, LLC	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	Home office costs consisting admin., clerical	Page 16 Line m. 12	360,000	360,000
Spectrum Derby Realty, LLC	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	Rental of real estate	Page 22, line 9	720,000	720,000
Spectrum Healthcare Torrington	225 Wyoming Ave Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	Social Services	Page 33 Line A12	3,770	3,770
Spectrum Healthcare Torrington	225 Wyoming Ave Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	MDS	Page 10 Line a12b2	539	539
Spectrum Healthcare Torrington	225 Wyoming Ave Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	Dietician	Page 10 Line a5a	799	799
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmin	License No. 2236-C	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

**General Information and Questionnaire  
 Leases (Excluding Real Property)**

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended		Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health		2236-C		9/30/2015		6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
						<b>Total ***</b>	

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

### General Information and Questionnaire Accounting Basis

Name of Facility Spectrum Healthcare Derby, LLC d	License No. 2236-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No            If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Blum, Shapiro & Company	29 So. Main St., W Hartford, CT 06127		
2	MidCap Funding			
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Reviewed Financial Statements, Tax return preparation	\$	17,000	
2	Due Diligence Exam	\$	19,048	
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$ 36,048	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No            Page 15, Line 1 d.				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Robinson & Cole LLC			
2	American Arbitration Associates/Treasurer State of CT/Derby Probate Court			
3	Michalik, Bauer, Silvia/Carmody, Torrance, Sandak, Hennessey			
4	MidCap Funding			
5	Krasnoger & Krasnoger			
Address (No. & Street, City, State, Zip Code)				
1	280 Trumbell St. Hartford, CT 06103			
2				
3				
4				
5	706 Bedford St. Stamford, CT 06901			
Services Provided by This Firm ( <i>describe fully</i> )				
1	General Labor	\$	293	
2	Arbitration/Conservator Fees	\$	1,045	
3	Collection Matters	\$	7,138	
4	Loan Amendments	\$	5,010	
5	Immigration Matter	\$	1,030	
			<b>Charge for Services Provided</b>	
			\$ 14,515	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No            Page 15, Line 1 e.				

**Schedule of Resident Statistics**

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center	License No. 2236-C	Report for Year Ended 9/30/2015		Page		of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
		Total CCNH Level	Total RHNS (Specify)	Total CCNH	Total RHNS (Specify)	
1. Certified Bed Capacity						
A. On last day of PREVIOUS report period	120	120		120	120	
B. On last day of THIS report period	120	120		120	120	
2. Number of Residents						
A. As of midnight of PREVIOUS report period	110	110		118	118	
B. As of midnight of THIS report period	109	109		109	109	
3. Total Number of Days Care Provided During Period						
A. Medicare	2,362	2,362		1,733	1,733	629
B. Medicaid (Conn.)	32,429	32,429		24,038	24,038	8,391
C. Medicaid (other states)						
D. Private Pay	1,612	1,612		1,232	1,232	380
E. State SSI for RCH						
F. Other (Specify)	3,744	3,744		2,794	2,794	950
G. Total Care Days During Period (3A thru F)	40,147	40,147		29,797	29,797	10,350
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds						
A. Medicaid Bed Reserve Days	2	2		2	2	
B. Other Bed Reserve Days	25	25		17	17	8
5. Total Resident Days (3G + 4A + 4B)	40,174	40,174		29,816	29,816	10,358

### Schedule of Resident Statistics (Cont'd)

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birm	License No. 2236-C	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay		Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS (Specify)	R.C.H.	ICF-MR
No. of Residents	11		86		12			
Per Diem Rate								
a. One bed rm.	various		241.97	435.00				
b. Two bed rms.	various		241.97	410.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS (Specify)
A. Medicare - Part B	4,069	4,069	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	662	662	
2. Restorative Treatments			
C. Other	588	588	
<b>D. Total Physical Therapy Treatments</b>	<b>5,319</b>	<b>5,319</b>	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	219	219	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	44	44	
2. Restorative Treatments			
C. Other	19	19	
<b>D. Total Speech Therapy Treatments</b>	<b>282</b>	<b>282</b>	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,792	3,792	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	458	458	
2. Restorative Treatments			
C. Other	634	634	
<b>D. Total Occupational Therapy Treatments</b>	<b>4,884</b>	<b>4,884</b>	

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health	2236-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
	124,640	2,079				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)						
	175,927	6,117				
5. Dietary Service						
a. Head Dietitian						
	33,800	867				
b. Food Service Supervisor						
	53,925	2,211				
c. Dietary Workers						
	357,580	25,203				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
	71,296	2,126				
b. Other Maintenance Workers						
	56,992	3,245				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
	222,879	4,984				
b. RN						
1. Direct Care						
	456,262	11,346				
2. Administrative**						
	228,786	6,326				
c. LPN						
1. Direct Care						
	1,135,372	36,492				
2. Administrative**						
d. Aides and Attendants						
	1,538,016	95,120				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers						
	106,198	5,319				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management						
	121,202	4,671				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
	60,947	4,115				
<i>A-13. Total Salary Expenditures</i>						
	4,743,822	210,221				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

\*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.





Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\*

Name of Facility		License No.		Report for Year Ended		Page	of		
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center		2236-C		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center		2236-C		9/30/2015		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Robert Guastella 10/01/14-09/30/15	124,640				2,079 A2				
<b>Section IV - Assistant Administrators</b>									

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Spectrum Healthcare Derby, LLC d/b/a Birmingham	2236-C	9/30/2015	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist						
3. Pharmacist	9,376	125				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	246,547	4,110				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	64,209	856				
b. Utilization Review (Title 18 and 19 only) monthly meeting	89,454	1,192				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	31,843	424				
b. Other						
10. Occupational Therapist						
a. Resident Care	257,715	4,296				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	122,315	2,224				
2. Administrative***						
b. LPN						
1. Direct Care	33,398	742				
2. Administrative***						
c. Aides	100	4				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>854,957</b>	<b>13,973</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

\*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility	License No.	Report for Year Ended	Page	
			14	37
Spectrum Healthcare Derby, LLC d/b/a Birmingham He	2236-C	9/30/2015		
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Carlos Schweitzer, MD-300 Seymour Ave., Derby, CT 06418	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	
The Nurse Network-5 Central Ave., E Hartford, CT 06150	Pool Nursing	<input type="radio"/>	<input checked="" type="radio"/>	
Pharamerica, PO Box 409251, Atlanta, GA 30384	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	
Dr. Lionel Lim-Griffin Hospital-130 Division St., Derby, CT 06418	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	
Select Rehabilitation, Inc., 550 Frontage Rd., Suite 2415 Northfield, IL 60093	Contract Therapy	<input type="radio"/>	<input checked="" type="radio"/>	
Dr. Joseph Brenes-The Hospitalist Company-PO Box 844929, Los Angeles, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	

\* Use additional sheets if necessary.  
\*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmingham	2236-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 300,734	300,734			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 519,391	519,391			
5. Health Insurance	\$ 771,611	771,611			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 261,061	261,061			
8. Uniform Allowance	\$ 8,730	8,730			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 34,137	34,137			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 60,000	60,000			
<b>d. Accounting and Auditing</b>	\$ 36,048	36,048			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 14,515	14,515			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 17,006	17,006			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 26,666	26,666			
2. Cellular Phones	\$ 1,183	1,183			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 762,185	762,185			
<b>Subtotal</b>	\$ 2,813,266	2,813,266			

\* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
Union Training Fund	\$ 30,656		
Employee Background Checks	\$ 3,481		
<b>Total</b>	\$ 34,137	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
<b>Total</b>	\$ -	\$ -	\$ -

### C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmingham	2236-C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,813,266	2,813,266		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$ 6,560	6,560		
2. Holiday Parties for Staff	\$ 1,080	1,080		
3. Gifts to Staff and Residents	\$ 1,057	1,057		
4. Employee Travel	\$ 617	617		
5. Education Expenses Related to Seminars and Conventions	\$ 2,794	2,794		
6. Automobile Expense (not purchase or depreciation)	\$			
7. Other (Specify)	\$ 356	356		
See Attached Schedule				
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted (all such expenses)	\$			
2. Advertising Telephone Directory (all such expenses)***	\$			
3. Advertising Other (Specify)***	\$ 2,486	2,486		
See Attached Schedule				
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 6,008	6,008		
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 23,737	23,737		
See Attached Schedule				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions***	\$			
See Attached Schedule				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$			
12. Administrative Management Services**	\$ 360,000	360,000		
13. Other (Specify)	\$ 122,803	122,803		
See Attached Schedule				
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,340,766	3,340,766		

\* Do not include Subscriptions, which should go in item 9.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Meals	\$ 356		
<b>Total Other Travel and Entertainment</b>	<b>\$ 356</b>	<b>\$</b>	<b>\$</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising-Promotional	\$ 100		
Marketing Expenses	\$ 2,386		
<b>Total Other Advertising</b>	<b>\$ 2,486</b>	<b>\$</b>	<b>\$</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues & Subscriptions	\$ 23,737		
<b>Total Dues</b>	<b>\$ 23,737</b>	<b>\$</b>	<b>\$</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
<b>Total Contributions</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Data Processing Fees-Payroll	\$ 32,634		
Data Processing Fees-MDI	\$ 11,805		
Bank Fees	\$ 1,232		
Software Fees-IVANS	\$ 1,131		
Software Maintenance	\$ 14,565		
Computer Maintenance	\$ 25,150		
Cable Television	\$ 13,657		
Archives	\$ 13,112		
Licenses	\$ 2,399		
Printing	\$ 2,802		
Miscellaneous-Hall Rental-Union Meetings	\$ 570		
Copier Equipment	\$ 3,374		
Dues & Subscriptions	\$ 60		
Small Equipment Purchases	\$ 312		
<b>Total Other Administrative and General</b>	<b>\$ 122,803</b>	<b>\$</b>	<b>\$</b>



**Schedule C-1 - Management Services\***

Name of Facility Spectrum Healthcare Derby, LLC d/b/a B	License No. 2236-C	Report for Year Ended 9/30/2015	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Spectrum Healthcare, LLC	360,000	Home office services, Accounting, Personnel & Benefits admin., Treasury, Operations, QA	Page 16, line m. 12

\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

**C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmingham H		License No. 2236-C	Report for Year Ended 9/30/2015	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 277,830	277,830			
2. Non-Food Supplies	\$ 26,439	26,439			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 777	777			
c. Management Services**	\$				
d. Other (Specify) _____ Small Equipment Purchased Equipment Repair & Maintenance	\$ 8,671	8,671			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 313,717	313,717			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

**C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs  
 (See Note on Page 5)**

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmingham He		License No. 2236-C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	19,232	19,232	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	3,097	3,097	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	304,879	304,879	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	460	460	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	327,668	327,668	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care  
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmin		2236-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt.	\$ 1,948	1,948		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt.	\$ 310,869	310,869		
c.	Management Services*		\$			
d.	Other ( <i>Specify</i> ) Equipment Repair & Maintenance		\$ 313	313		
4E.	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>		\$ 313,130	313,130		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from		\$ 220,072	220,072	29/27	
b.	Medicine Cabinet Drugs		\$ 26,009	26,009		
c.	Medical and Therapeutic Supplies		\$ 172,437	172,437		
d.	Ambulance/Limousine***		\$ 158	158	29/28	
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 42,015	42,015	29/32	
f.	X-rays and Related Radiological Procedures***		\$ 19,171	19,171	29/25	
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 16,225	16,225	29/30	
i.	Recreation		\$ 4,210	4,210		
j.	Other (Specify)**** See Attached Schedule		\$ 49,822	49,822		
5K.	<b>Total Resident Care Expenditures (5a - 5j)</b>		\$ 550,119	550,119		

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
Supplies (Non Medical)	\$ 166		
Nursing Office Supplies	\$ 691		
Small Equipment Purchased	\$ 200		
Complex Medical Equipment	\$ 920		
Complex Medical Equipment	\$ 3,447		
Complex Equip Wheelchairs, Bedside Chairs, Etc.	\$ 36,638		
Outside Medical Services	\$ 7,703		
Audiology Services	\$ 60		
<b>Total Other Resident Care</b>	\$ 49,822	\$ -	\$ -

## Report of Expenditures Schedule C-2 - Individuals or Firms Providing Services by Contract \*

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center		License No. 2236-C		Report for Year Ended 9/30/2015		Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg Line
		Yes	No					
Automatic Data Processing	Waltham, MA 02454	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing GL/AR/AP/Clinical Program	32,634		16 M13
MDI	St. Louis, MO 63146	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	11,805		16 M13
Healthcare Services Group	Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	304,879		19 3b
Healthcare Services Group	Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>			310,869		20 4b
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report Dates 16 10 10 20 20 20

**C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property**

Name of Facility	License No.	Report for Year Ended			Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmi	2236-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 46,516	46,516				
b. Heat	\$ 51,626	51,626				
c. Light & Power	\$ 90,687	90,687				
d. Water	\$ 26,550	26,550				
e. Equipment Lease (Provide detail on page 6)	\$					
f. Other (itemize)	\$ 79,927	79,927				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 295,305	295,305				
<b>7. Depreciation (complete schedule page 23*)</b>						
a. Land Improvements	\$ 583	583				
b. Building & Building Improvements	\$ 305,704	305,704				
c. Non-Movable Equipment	\$ 15,634	15,634				
d. Movable Equipment	\$ 11,809	11,809				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 333,730	333,730				
<b>8. Amortization (Complete att. Schedule Page 24*)</b>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (Specify)	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
<b>9. Rental payments on leased real property less real estate taxes included in item 10b</b>	\$ 720,000	720,000				
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$ 120,136	120,136				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 4,349	4,349				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,178,215	1,178,215				

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.







Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Center  
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$		\$ *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$		\$ **

\*Ties to Page 23, Line A3  
\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$		\$ *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$		\$ **

\*Ties to Page 23, Line B3  
\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
05/14/15	Eq. Water Cool	\$ 12,410	30	\$ 414
<b>Total additions for Non-Movable Equipment</b>		\$ 12,410		\$ 414 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$		\$ **

\*Ties to Page 23, Line C3  
\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/01/17	Air Pressure Mattress System 2	\$ 1,673	5	\$ 167
12/05/17	Biostal Heater	\$ 3,920	10	\$ 196
03/18/18	Computer	\$ 1,622	3	\$ 270
09/24/18	Mattresses 6	\$ 1,190	12	\$ 90
09/24/18	Concentrator 2	\$ 1,375	5	\$ 138
09/24/18	Full Body Sling	\$ 2,147	5	\$ 218
<b>Total additions for Movable Equipment</b>		\$ 13,927		\$ 1,036
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$		\$

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$		\$
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$		\$

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of	
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health C		2236-C		9/30/2015		24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate Amortization % for This Year	Totals
	Month	Year						
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								

\* Straight-line method must be used.  
 \*\* Specify which of the following bases were used:  
 A. Minimum of 5 years or 60 months.  
 B. Life of mortgage; OR  
 C. Remaining Life of Lease; OR  
 D. Actual Life if owned by Related Party.

**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Spectrum Healthcare Derby, LLC d/b/	License No. 2236-C	Report for Year Ended 9/30/2015	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*			<input checked="" type="radio"/> Yes <input type="radio"/> No		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.			If "Yes," complete Part B. If "No," complete Part C.		
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	03/31/03				
4. Date of Initial Licensure	11/01/99				
5. Total Licensed Bed Capacity	120				
6. Square Footage	31,000 incr to 42,000				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		HUD Mortgage			
b. Date Mortgage Obtained		06/13/13			
c. Interest Rate for the Cost Year		3.22%			
d. Term of Mortgage (number of years)		35			
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of 09/30/2015		8,643,440			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

**Note:** Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

**C. Expenditures Other Than Salaries (cont'd) - Interest**

Name of Facility		License No.	Report for Year Ended			Page	of
Spectrum Healthcare Derby, LLC d/b		2236-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

**C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance**

Name of Facility		License No.		Report for Year Ended		Page	of
Spectrum Healthcare Derby, LLC		2236-C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Working Capital and Vendor Interest				\$	95,139	95,139	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	95,139	95,139	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	70,182	70,182	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	70,182	70,182	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	12,083,022	12,083,022	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health Ce				2236-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 60,000	60,000		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 2,486	2,486		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 62,486</b>	<b>62,486</b>		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.



**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Salaries Adjustment</b>			\$	\$	\$

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$	\$	\$

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other A&amp;G Adjustments</b>			\$	\$	\$

**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility			License No.	Report for Year Ended	Page	of	
Spectrum Healthcare Derby, LLC d/b/a Birmingham Health			2236-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 62,486	62,486		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 26,620	26,620		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 89,106	89,106		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	124	Vendor Interest	\$ 26,620		
Total Other Adjustments			\$ 26,620	\$	\$

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$	\$	\$

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Spectrum Healthcare Derby, LLC d/b/a B 2236-C		9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 13,311,360	13,311,360				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,467,374)	(5,467,374)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 975,165	975,165				
b. Medicare Room and Board Contractual Allowance **	\$ 194,050	194,050				
4. a. Private-Pay Residents and Other	\$ 2,040,845	2,040,845				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 83,635	83,635				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (83,635)	(83,635)				
c. Prescription Drugs - Non-Medicare	\$ 116,825	116,825				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (116,825)	(116,825)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 427,970	427,970				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (323,675)	(323,675)				
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 45,862	45,862				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (36,700)	(36,700)				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 439,558	439,558				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (341,565)	(341,565)				
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 11,265,496	11,265,496				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 26	26				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,168	1,168				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 1,194	1,194				
<b>VI. Total All Revenue (III + V)</b>	\$ 11,266,690	11,266,690				

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue - Medicare</b>		\$	\$	\$

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue</b>		\$	\$	\$

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Accounts Receivable		\$ 26		
<b>Total Interest Income</b>			\$ 26	\$	\$

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Medical Records	\$ 1,142		
	Employee Guest Meals	\$ 26		
<b>Total Other Revenue</b>		\$ 1,168	\$	\$

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Spectrum Healthcare Derby, LLC d/b/a	2236-C	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	83,865
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,037,814
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	5,013
5. Prepaid Expenses			\$	424,786
a. Prepaid-Expenses	53,544			
b. Prepaid-Insurance	371,242			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	154,928
Resident Refunds	154,928			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,706,407
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>205,099</u>		\$	88,294
	Accum. Depreciation <u>116,805</u>	Net		
6. Movable Equipment	*Historical Cost <u>479,361</u>		\$	32,912
	Accum. Depreciation <u>446,449</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	121,206

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Spectrum Healthcare Derby, LLC d/b/a	2236-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,827,613
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	11,650		
	Accum. Depreciation	10,875	Net	\$ 775
3. Buildings				
	*Historical Cost	6,103,921		
	Accum. Depreciation	3,439,894	Net	\$ 2,664,027
4. Non-Movable Equipment				
	*Historical Cost	276,545		
	Accum. Depreciation	276,545	Net	\$
5. Movable Equipment				
	*Historical Cost	339,981		
	Accum. Depreciation	339,981	Net	\$
6. Motor Vehicles				
	*Historical Cost			
	Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	2,664,802
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost			
	Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	30,758
Lease Deposits/Utility Deposits		1,523		
Utility Deposit		29,235		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	30,758
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	4,523,173

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).



**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Spectrum Healthcare Derby, LLC d/b/a Birmir		2236-C	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,175,902
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	336,418
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	12,359
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	764,260
Accrued Provider Tax		487,900			
Accrued Expenses		505,647			
Due To Related		(1,079,540)			
Working Capital Line of Credit		850,253			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>2,288,939</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility Spectrum Healthcare Derby, LLC d/b/a Bir		License No. 2236-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,288,939	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,288,939

**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Spectrum Healthcare Derby, LLC d/b/	2236-C	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	775
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	2,664,027
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	120,136
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,784,938
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	265,628
6. Gain or Loss for Period			\$	(816,332)
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(550,704)
<b>C. Total Reserves and Net Worth</b>			\$	2,234,234
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,523,173

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Spectrum Healthcare Derby, LLC d/b/a H	2236-C	9/30/2015	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(1,822,739)	
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	11,266,690	
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	12,083,022	
D. Net Income or Deficit			\$	(816,332)	
E. Balance			\$	(2,639,071)	
F. Additions					
1. Additional Capital Contributed ( <i>itemize</i> )					
2. Other ( <i>itemize</i> )					
F-3. Total Additions			\$		
G. Deductions					
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )					
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount		
2. Other Withdrawings ( <i>Specify</i> )			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. <b>Balance at End of Period</b>			\$		
				09/30/15	

### I. Preparer's/Reviewer's Certification


Name of Facility Spectrum Healthcare Derby, LLC d/b/a	License No. 2236-C	Report for Year Ended 9/30/2015	Page 37	of 37
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*Check appropriate category*

<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)
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#### Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Accounting Manager	Date Signed 2/1/16
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Printed Name of Preparer Gennaro Evangelista
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Address Address 27 Naek Rd., Vernon, CT 06066	Phone Number 860-871-5454
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