

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED  
OMB NO. 0938-0463  
EXPIRES: 12/31/2021

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/13/2025 11:59 am

MCRIF32

Version: 10.23.179.0



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S  
Parts I, II & III

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date:	Time:
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.		
	3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.		
Contractor use only:	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No.: _____	
		7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. If line 4, column 1 is "4": Enter number of times reopened _____ 0	
		11. Contractor Vendor Code: 4	
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	
	5. Date Received: _____		

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by SOUTHERN OCEAN CENTER, 315332 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Diane Morris</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	DIANE MORRIS		2
3	Signatory Title	VP OF REIMBURSEMENT		3
4	Signature Date	(Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	43,287	4,325	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
7.10	SNF - BASED CORF I	0		0		7.10
100.00	TOTAL	0	43,287	4,325	0	100.00

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

SOUTHERN OCEAN CENTER		Period:	Run Date Time:	5/13/2025 11:59 am
Provider CCN: 315332		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	10.23.179.0



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATA

Worksheet S-2  
Part I  
PPS

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:											
1.00	Street:	1361 ROUTE 72 WEST	P.O. Box:						1.00		
2.00	City:	MANAHAWKIN	State:	NJ	ZIP Code:	08050			2.00		
3.00	County:	OCEAN	CBSA Code:	35154	Urban / Rural:	U			3.00		
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01		
SNF and SNF-Based Component Identification:											
Component		Component Name		Provider CCN	Date Certified	Payment System (P, O, or N)					
		1.00		2.00	3.00	V	XVIII	XIX			
						4.00	5.00	6.00			
4.00	SNF	SOUTHERN OCEAN CENTER		315332	06/22/1994	N	P	P	4.00		
5.00	Nursing Facility								5.00		
6.00	ICF/IID								6.00		
7.00	SNF-Based HHA								7.00		
8.00	SNF-Based RHC								8.00		
9.00	SNF-Based FQHC								9.00		
10.00	SNF-Based CMHC								10.00		
11.00	SNF-Based OLTC								11.00		
12.00	SNF-Based HOSPICE								12.00		
13.00	SNF-Based CORF								13.00		
				From:		To:					
				1.00		2.00					
14.00	Cost Reporting Period (mm/dd/yyyy)		01/01/2024		12/31/2024		14.00				
15.00	Type of Control (See Instructions)		4 - Proprietary, Corporation				15.00				
								Y/N			
								1.00			
Type of Freestanding Skilled Nursing Facility											
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00		
Miscellaneous Cost Reporting Information											
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00		
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01		
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.											
20.00	Straight Line							177,449	20.00		
21.00	Declining Balance							0	21.00		
22.00	Sum of the Year's Digits							0	22.00		
23.00	Sum of line 20 through 22							177,449	23.00		
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00		
							Part A	Part B	Other		
							1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.											
29.00	Skilled Nursing Facility							N	N		29.00
30.00	Nursing Facility									N	30.00
31.00	ICF/IID									N	31.00
32.00	SNF-Based HHA							N	N		32.00
33.00	SNF-Based RHC										33.00
34.00	SNF-Based FQHC								N		34.00
35.00	SNF-Based CMHC								N		35.00
36.00	SNF-Based OLTC										36.00
							Y/N				
							1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)							Y			37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							N			38.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATA

**Worksheet S-2**  
**Part I**  
**PPS**

			Y/N		
			1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.			1	39.00
		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:			0	41.00
				Y/N	
				1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			Y	43.00
				Provider CCN	
				1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			HB0067	44.00
<b>If this facility is part of a chain organization, enter the name and address of the home office on the lines below.</b>					
45.00	Name:	GENESIS HEALTHCARE	Contractor Name:	NOVITAS	45.00
46.00	Street:	101 EAST STATE STREET	P.O. Box:		46.00
47.00	City:	KENNETT SQUARE	State:	PA	47.00
			ZIP Code:	19348	

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2  
Part II  
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
			Y/N	Date			
			1.00	2.00			
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)		N				1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.		N				2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)		Y				3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions)		Y	C			4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.		N				5.00
			Y/N	Legal Oper.			
			1.00	2.00			
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)		N	N			6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N				7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.		N				8.00
				Y/N			
				1.00			
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y			9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N			10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N			11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.				N		12.00
		Description	Part A	Part B			
			Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)		N		N		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		Y	03/04/2025	Y	03/04/2025	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		N		N		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		N		N		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		N		N		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N		18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	JEAN	PRICE	REIMBURSEMENT ANALYST			19.00
20.00	Enter the employer/company name of the cost report preparer.	GENESIS HEALTHCARE					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	4108044481	JEAN.PRICE@GENESISIHCC.COM				21.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX STATISTICAL DATA

Worksheet S-3  
Part I  
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	136	49,776	0	9,731	25,527	11,225	46,483	0	255	50	305	610	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	0						4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
6.10	SNF-Based CORF													6.10
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	136	49,776	0	9,731	25,527	11,225	46,483	0	255	50	305	610	8.00
		Average Length of Stay				Admissions				Full Time Equivalent				
	Component	Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	38.16	510.54	76.20	0	270	18	315	603	103.47	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST										0.00	0.00		4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC										0.00	0.00		6.00
6.10	SNF-Based CORF										0.00	0.00		6.10
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	38.16	510.54	76.20	0	270	18	315	603	103.47	0.00		8.00

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## SNF WAGE INDEX INFORMATION

**Worksheet S-3**  
**Part II**  
 PPS

PART II - DIRECT SALARIES							
		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	7,114,563	0	<b>7,114,563</b>	215,226.21	33.06	1.00
2.00	Physician salaries-Part A	0	0	<b>0</b>	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	<b>0</b>	0.00	0.00	3.00
4.00	Home office personnel	0	0	<b>0</b>	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	7,114,563	0	<b>7,114,563</b>	215,226.21	33.06	6.00
7.00	Other Long Term Care	0	0	<b>0</b>	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	<b>0</b>	0.00	0.00	8.00
9.00	CMHC	0	0	<b>0</b>	0.00	0.00	9.00
9.10	CORF						9.10
10.00	HOSPICE	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Other excluded areas	0	0	<b>0</b>	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	<b>7,114,563</b>	<b>0</b>	<b>7,114,563</b>	<b>215,226.21</b>	33.06	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	3,596,894	0	<b>3,596,894</b>	85,441.34	42.10	14.00
15.00	Contract Labor: Physician services-Part A	76,484	0	<b>76,484</b>	899.00	85.08	15.00
16.00	Home office salaries & wage related costs	444,253	0	<b>444,253</b>	8,163.00	54.42	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	1,288,557	0	<b>1,288,557</b>			17.00
18.00	Wage-related costs other (See Part IV)	0	0	<b>0</b>			18.00
19.00	Wage related costs (excluded units)	0	0	<b>0</b>			19.00
20.00	Physician Part A - WRC	0	0	<b>0</b>			20.00
21.00	Physician Part B - WRC	0	0	<b>0</b>			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	<b>1,288,557</b>	<b>0</b>	<b>1,288,557</b>			22.00

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## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part III

## PPS

## PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	549,771	0	549,771	14,348.04	38.32	2.00
3.00	Plant Operation, Maintenance & Repairs	136,408	0	136,408	4,408.75	30.94	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	0	0	0	0.00	0.00	5.00
6.00	Dietary	0	0	0	0.00	0.00	6.00
7.00	Nursing Administration	617,247	-122,311	494,936	6,586.37	75.15	7.00
8.00	Central Services and Supply	0	79,937	79,937	3,065.02	26.08	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	42,374	42,374	1,998.17	21.21	10.00
11.00	Social Service	314,383	0	314,383	9,957.86	31.57	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	144,083	0	144,083	7,559.48	19.06	13.00
14.00	Total (sum lines 1 thru 13)	1,761,892	0	1,761,892	47,923.69	36.76	14.00

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## SNF WAGE RELATED COSTS

Worksheet S-3  
Part IV  
PPS

## PART IV - WAGE RELATED COSTS

	Amount Reported	
	1.00	

## Part A - Core List

## RETIREMENT COST

1.00	401K Employer Contributions	31,857	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00

## PLAN ADMINISTRATIVE COSTS (Paid to External Organization)

5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00

## HEALTH AND INSURANCE COST

8.00	Health Insurance (Purchased or Self Funded)	435,910	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	178,710	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00

## TAXES

17.00	FICA-Employers Portion Only	529,739	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	91,381	20.00

## OTHER

21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	20,960	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,288,557	24.00

	Amount Reported	
	1.00	

## Part B - Other than Core Related Cost

25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00
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SOUTHERN OCEAN CENTER		Period:	Run Date Time:	5/13/2025 11:59 am
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## SNF REPORTING OF DIRECT CARE EXPENDITURES

**Worksheet S-3**  
**Part V**  
**PPS**

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	1,098,026	177,322	1,275,348	23,250.34	54.85	1.00
2.00	Licensed Practical Nurses (LPNs)	2,200,606	411,760	2,612,366	55,613.71	46.97	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,054,040	402,730	2,456,770	88,438.47	27.78	3.00
4.00	Total Nursing (sum of lines 1 through 3)	5,352,672	991,812	6,344,484	167,302.52	37.92	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	96,777		96,777	1,498.35	64.59	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	65,744		65,744	1,624.50	40.47	16.00
17.00	Total Nursing (sum of lines 14 through 16)	162,521		162,521	3,122.85	52.04	17.00
18.00	Physical Therapists	357,899		357,899	4,244.39	84.32	18.00
19.00	Physical Therapy Assistants	192,411		192,411	3,355.75	57.34	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	440,661		440,661	6,004.36	73.39	21.00
22.00	Occupational Therapy Assistants	182,835		182,835	2,984.87	61.25	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	197,573		197,573	2,753.39	71.76	24.00
25.00	Respiratory Therapists	143,315		143,315	2,986.00	48.00	25.00
26.00	Other Medical Staff	76,484		76,484	899.00	85.08	26.00

SOUTHERN OCEAN CENTER

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## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
1.00	RUX		1.00
2.00	RUL		2.00
3.00	RVX		3.00
4.00	RVL		4.00
5.00	RHX		5.00
6.00	RHL		6.00
7.00	RMX		7.00
8.00	RML		8.00
9.00	RLX		9.00
10.00	RUC		10.00
11.00	RUB		11.00
12.00	RUA		12.00
13.00	RVC		13.00
14.00	RVB		14.00
15.00	RVA		15.00
16.00	RHC		16.00
17.00	RHB		17.00
18.00	RHA		18.00
19.00	RMC		19.00
20.00	RMB		20.00
21.00	RMA		21.00
22.00	RLB		22.00
23.00	RLA		23.00
24.00	ES3		24.00
25.00	ES2		25.00
26.00	ES1		26.00
27.00	HE2		27.00
28.00	HE1		28.00
29.00	HD2		29.00
30.00	HD1		30.00
31.00	HC2		31.00
32.00	HC1		32.00
33.00	HB2		33.00
34.00	HB1		34.00
35.00	LE2		35.00
36.00	LE1		36.00
37.00	LD2		37.00
38.00	LD1		38.00
39.00	LC2		39.00
40.00	LC1		40.00
41.00	LB2		41.00
42.00	LB1		42.00
43.00	CE2		43.00
44.00	CE1		44.00
45.00	CD2		45.00
46.00	CD1		46.00
47.00	CC2		47.00
48.00	CC1		48.00
49.00	CB2		49.00
50.00	CB1		50.00
51.00	CA2		51.00
52.00	CA1		52.00
53.00	SE3		53.00
54.00	SE2		54.00
55.00	SE1		55.00
56.00	SSC		56.00
57.00	SSB		57.00

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
	Expenses	Percentage	Y/N
	1.00	2.00	3.00
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)			
101.00	Staffing		101.00
102.00	Recruitment		102.00
103.00	Retention of employees		103.00
104.00	Training		104.00
105.00	OTHER (SPECIFY)		105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)		106.00

SOUTHERN OCEAN CENTER

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## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		3,249,717	3,249,717	0	3,249,717	0	3,249,717	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		33,416	33,416	0	33,416	0	33,416	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,268,645	1,268,645	0	1,268,645	0	1,268,645	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	549,771	646,392	1,196,163	0	1,196,163	1,163,471	2,359,634	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	136,408	478,924	615,332	0	615,332	0	615,332	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	221,084	221,084	0	221,084	0	221,084	6.00
7.00	00700	HOUSEKEEPING	0	505,170	505,170	0	505,170	0	505,170	7.00
8.00	00800	DIETARY	0	1,325,992	1,325,992	0	1,325,992	0	1,325,992	8.00
9.00	00900	NURSING ADMINISTRATION	617,247	92,488	709,735	-122,311	587,424	0	587,424	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	99,409	99,409	79,937	179,346	0	179,346	10.00
11.00	01100	PHARMACY	0	0	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	42,374	42,374	0	42,374	12.00
13.00	01300	SOCIAL SERVICE	314,383	1,388	315,771	0	315,771	0	315,771	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	144,083	21,397	165,480	0	165,480	-16,591	148,889	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	5,352,671	376,805	5,729,476	0	5,729,476	1,380	5,730,856	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	35,872	35,872	0	35,872	0	35,872	40.00
41.00	04100	LABORATORY	0	68,918	68,918	0	68,918	0	68,918	41.00
42.00	04200	INTRAVENOUS THERAPY	0	20,870	20,870	0	20,870	0	20,870	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	161,914	161,914	0	161,914	0	161,914	43.00
44.00	04400	PHYSICAL THERAPY	0	536,943	536,943	0	536,943	0	536,943	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	557,066	557,066	0	557,066	0	557,066	45.00
46.00	04600	SPEECH PATHOLOGY	0	224,447	224,447	0	224,447	0	224,447	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	420,820	420,820	0	420,820	0	420,820	49.00
50.00	05000	DENTAL CARE - TTITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	7,114,563	10,347,677	17,462,240	0	17,462,240	1,148,260	18,610,500	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries 1.00	Other 2.00	Total (col. 1 + col. 2) 3.00	Reclassifications Increase/Decrease (Fr Wkst A-6) 4.00	Reclassified Trial Balance (col. 3 +- col. 4) 5.00	Adjustments to Expenses (Fr Wkst A-8) 6.00	Net Expenses For Allocation (col. 5 +- col. 6) 7.00	
91.00	09100	BARBER AND BEAUTY SHOP	0	11,933	11,933	0	11,933	0	11,933	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	95.00
100.00		TOTAL	7,114,563	10,359,610	17,474,173	0	17,474,173	1,148,260	18,622,433	100.00

RECLASSIFICATIONS

Worksheet A-6

PPS

Increases					Decreases					
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary		
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00		
A - DEFAULT										
1.00	CENTRAL SERVICES & SUPPLY	10.00	79,937	0	NURSING ADMINISTRATION	9.00	79,937	0	1.00	
2.00	MEDICAL RECORDS & LIBRARY	12.00	42,374	0	NURSING ADMINISTRATION	9.00	42,374	0	2.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		122,311	0			122,311	0	100.00	
(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.										
(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.										

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	70,737	0	0	0	0	70,737	0	2.00
3.00	Buildings and Fixtures	24,490,816	0	0	0	0	24,490,816	0	3.00
4.00	Building Improvements	1,016,820	15,375	0	15,375	0	1,032,195	0	4.00
5.00	Fixed Equipment	155,345	4,753	0	4,753	0	160,098	0	5.00
6.00	Movable Equipment	881,077	0	0	0	0	881,077	0	6.00
7.00	Subtotal (sum of lines 1-6)	26,614,795	20,128	0	20,128	0	26,634,923	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	26,614,795	20,128	0	20,128	0	26,634,923	0	9.00

SOUTHERN OCEAN CENTER

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## ADJUSTMENTS TO EXPENSES

## Worksheet A-8

PPS

				Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
	Description (1)	(2) Basis For Adjustment	Amount	Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)		0		0.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)	A	-16,591	ACTIVITIES	15.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	91,939			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	MISC INCOME	B	-7,997	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	UNALLOWED A & G	A	1,079,529	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	HEP/SALINE	A	1,380	SKILLED NURSING FACILITY	30.00	25.02
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		1,148,260			100.00

(1) Description - All chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.



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STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND  
HOME OFFICE COSTS

Worksheet A-8-1  
Parts I & II  
PPS

PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:							
	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	4.00	ADMINISTRATIVE & GENERAL	HOME OFFICE A&G	820,528	766,289	54,239	1.00
2.00	4.00	ADMINISTRATIVE & GENERAL	HOME OFFICE CAPITAL	37,700	0	37,700	2.00
3.00	44.00	PHYSICAL THERAPY	PT	536,212	536,212	0	3.00
4.00	45.00	OCCUPATIONAL THERAPY	OT	556,994	556,994	0	4.00
5.00	46.00	SPEECH PATHOLOGY	ST	224,447	224,447	0	5.00
6.00	30.00	SKILLED NURSING FACILITY	NURSING PURCHASED SERVICES	162,521	162,521	0	6.00
7.00	43.00	OXYGEN (INHALATION) THERAPY	RT	143,315	143,315	0	7.00
8.00	4.00	ADMINISTRATIVE & GENERAL	MEDICAL DIRECTOR	76,484	76,484	0	8.00
9.00	0.00			0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			2,558,201	2,466,262	91,939	10.00

PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	B		0.00	GENESIS HEALTHCARE	100.00	MANAGEMENT COMPANY	1.00
2.00	B		0.00	POWERBACK REHAB/LONGEVITY	100.00	PT OT ST	2.00
3.00	B		0.00	CSU/CARE SAVE	100.00	NURSING PURCHASED SERVICES	3.00
4.00	B		0.00	POWERBACK RESPIRATORY	100.00	RT	4.00
5.00	B		0.00	ALIGNMED PARTNERS	100.00	MEDICAL DIRECTOR	5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.  
B. Corporation, partnership, or other organization has financial interest in provider.  
C. Provider has financial interest in corporation, partnership, or other organization.  
D. Director, officer, administrator, or key person of provider or organization.  
E. Individual is director, officer, administrator or key person of provider and related organization.  
F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.

G. Other (financial or non-financial) specify:

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/13/2025 11:59 am

MCRIF32

Version:

2540-10

10.23.179.0



## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	3,249,717	3,249,717							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	33,416		33,416						2.00
3.00	EMPLOYEE BENEFITS	1,268,645	72,274	743	1,341,662					3.00
4.00	ADMINISTRATIVE & GENERAL	2,359,634	430,252	4,424	103,676	2,897,986	2,897,986			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	615,332	97,844	1,006	25,724	739,906	136,363	876,269		5.00
6.00	LAUNDRY & LINEN SERVICE	221,084	73,839	759	0	295,682	54,494	24,422	374,598	6.00
7.00	HOUSEKEEPING	505,170	39,920	410	0	545,500	100,535	13,204	0	7.00
8.00	DIETARY	1,325,992	427,381	4,395	0	1,757,768	323,953	141,356	0	8.00
9.00	NURSING ADMINISTRATION	587,424	54,401	559	93,335	735,719	135,592	17,993	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	179,346	17,873	184	15,075	212,478	39,159	5,911	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	42,374	28,831	296	7,991	79,492	14,650	9,536	0	12.00
13.00	SOCIAL SERVICE	315,771	17,090	176	59,286	392,323	72,304	5,653	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	148,889	0	0	27,171	176,060	32,448	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	5,730,856	1,664,388	17,115	1,009,404	8,421,763	1,552,118	550,494	374,598	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	35,872	0	0	0	35,872	6,611	0	0	40.00
41.00	LABORATORY	68,918	0	0	0	68,918	12,701	0	0	41.00
42.00	INTRAVENOUS THERAPY	20,870	0	0	0	20,870	3,846	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	161,914	0	0	0	161,914	29,840	0	0	43.00
44.00	PHYSICAL THERAPY	536,943	147,679	1,519	0	686,141	126,454	48,845	0	44.00
45.00	OCCUPATIONAL THERAPY	557,066	127,980	1,316	0	686,362	126,495	42,329	0	45.00
46.00	SPEECH PATHOLOGY	224,447	0	0	0	224,447	41,365	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	31,049	319	0	31,368	5,781	10,269	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	420,820	18,916	195	0	439,931	81,078	6,257	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00

SOUTHERN OCEAN CENTER		Period:	Run Date Time:
Provider CCN: 315332		From: 01/01/2024	5/13/2025 11:59 am
		To: 12/31/2024	MCRIF32 2540-10
			Version: 10.23.179.0



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
89.00	SUBTOTALS (sum of lines 1-84)	18,610,500	3,249,717	33,416	1,341,662	18,610,500	2,895,787	876,269	374,598	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	11,933	0	0	0	11,933	2,199	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	18,622,433	3,249,717	33,416	1,341,662	18,622,433	2,897,986	876,269	374,598	100.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/13/2025 11:59 am

MCRIF32

Version: 10.23.179.0



## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	659,239								7.00
8.00	DIETARY	111,117	2,334,194							8.00
9.00	NURSING ADMINISTRATION	14,144	0	903,448						9.00
10.00	CENTRAL SERVICES & SUPPLY	4,647	0	0	262,195					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	7,496	0	0	0	0	111,174			12.00
13.00	SOCIAL SERVICE	4,443	0	0	0	0	0	474,723		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	432,731	2,334,194	903,448	262,195	0	90,842	474,723	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	536	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	851	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	170	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	862	0	0	43.00
44.00	PHYSICAL THERAPY	38,396	0	0	0	0	6,242	0	0	44.00
45.00	OCCUPATIONAL THERAPY	33,274	0	0	0	0	6,692	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	2,656	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	8,073	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	4,918	0	0	0	0	2,322	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	1	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	659,239	2,334,194	903,448	262,195	0	111,174	474,723	0	89.00

SOUTHERN OCEAN CENTER	Period:	Run Date Time:	5/13/2025 11:59 am
Provider CCN: 315332	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	659,239	2,334,194	903,448	262,195	0	111,174	474,723	0	100.00

SOUTHERN OCEAN CENTER		Period:	Run Date Time:
Provider CCN: 315332		From: 01/01/2024	5/13/2025 11:59 am
		To: 12/31/2024	MCRIF32 Version: 10.23.179.0



## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	208,508					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	208,508	15,605,614	0	15,605,614		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	43,019	0	43,019		40.00
41.00	LABORATORY	0	82,470	0	82,470		41.00
42.00	INTRAVENOUS THERAPY	0	24,886	0	24,886		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	192,616	0	192,616		43.00
44.00	PHYSICAL THERAPY	0	906,078	0	906,078		44.00
45.00	OCCUPATIONAL THERAPY	0	895,152	0	895,152		45.00
46.00	SPEECH PATHOLOGY	0	268,468	0	268,468		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	55,491	0	55,491		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	534,506	0	534,506		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	1	0	1		51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0		52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0		63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0		71.00
72.00	CORF	0	0	0	0		72.00
73.00	CMHC	0	0	0	0		73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0		74.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW						82.00
83.00	HOSPICE	0	0	0	0		83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0		84.00
89.00	SUBTOTALS (sum of lines 1-84)	208,508	18,608,301	0	18,608,301		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							

SOUTHERN OCEAN CENTER	Period:	Run Date Time:	5/13/2025 11:59 am
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COST ALLOCATION - GENERAL SERVICE COSTS

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Part I  
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	Cost Center Description	ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	14,132	0	14,132		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0		95.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	208,508	18,622,433	0	18,622,433		100.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/13/2025 11:59 am

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Version: 10.23.179.0



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	72,274	743	73,017	73,017				3.00
4.00	ADMINISTRATIVE & GENERAL	0	430,252	4,424	434,676	5,642	440,318			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	97,844	1,006	98,850	1,400	20,719	120,969		5.00
6.00	LAUNDRY & LINEN SERVICE	0	73,839	759	74,598	0	8,280	3,372	86,250	6.00
7.00	HOUSEKEEPING	0	39,920	410	40,330	0	15,275	1,823	0	7.00
8.00	DIETARY	0	427,381	4,395	431,776	0	49,221	19,514	0	8.00
9.00	NURSING ADMINISTRATION	0	54,401	559	54,960	5,080	20,602	2,484	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	17,873	184	18,057	820	5,950	816	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	28,831	296	29,127	435	2,226	1,316	0	12.00
13.00	SOCIAL SERVICE	0	17,090	176	17,266	3,227	10,986	780	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	1,479	4,930	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	1,664,388	17,115	1,681,503	54,934	235,828	75,995	86,250	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	1,004	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	1,930	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	584	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	4,534	0	0	43.00
44.00	PHYSICAL THERAPY	0	147,679	1,519	149,198	0	19,213	6,743	0	44.00
45.00	OCCUPATIONAL THERAPY	0	127,980	1,316	129,296	0	19,220	5,844	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	6,285	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	31,049	319	31,368	0	878	1,418	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	18,916	195	19,111	0	12,319	864	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	0	3,249,717	33,416	3,283,133	73,017	439,984	120,969	86,250	89.00



SOUTHERN OCEAN CENTER	Period:	Run Date Time:	5/13/2025 11:59 am
Provider CCN: 315332	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	10.23.179.0



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	334	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	3,249,717	33,416	3,283,133	73,017	440,318	120,969	86,250	100.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

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 To: 12/31/2024

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 Version: 10.23.179.0


## ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B**  
**Part II**  
**PPS**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	57,428								7.00
8.00	DIETARY	9,680	510,191							8.00
9.00	NURSING ADMINISTRATION	1,232	0	84,358						9.00
10.00	CENTRAL SERVICES & SUPPLY	405	0	0	26,048					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	653	0	0	0	0	33,757			12.00
13.00	SOCIAL SERVICE	387	0	0	0	0	0	32,646		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	37,696	510,191	84,358	26,048	0	27,585	32,646	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	163	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	258	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	52	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	262	0	0	43.00
44.00	PHYSICAL THERAPY	3,345	0	0	0	0	1,895	0	0	44.00
45.00	OCCUPATIONAL THERAPY	2,899	0	0	0	0	2,031	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	806	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	703	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	428	0	0	0	0	705	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	57,428	510,191	84,358	26,048	0	33,757	32,646	0	89.00

SOUTHERN OCEAN CENTER	Period:	Run Date Time:	5/13/2025 11:59 am
Provider CCN: 315332	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	10.23.179.0



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	57,428	510,191	84,358	26,048	0	33,757	32,646	0	100.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	6,409					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	6,409	2,859,443	0	2,859,443		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	1,167	0	1,167		40.00
41.00	LABORATORY	0	2,188	0	2,188		41.00
42.00	INTRAVENOUS THERAPY	0	636	0	636		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	4,796	0	4,796		43.00
44.00	PHYSICAL THERAPY	0	180,394	0	180,394		44.00
45.00	OCCUPATIONAL THERAPY	0	159,290	0	159,290		45.00
46.00	SPEECH PATHOLOGY	0	7,091	0	7,091		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	34,367	0	34,367		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	33,427	0	33,427		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0		52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0		63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0		71.00
72.00	CORF	0	0	0	0		72.00
73.00	CMHC	0	0	0	0		73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0		74.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW						82.00
83.00	HOSPICE	0	0	0	0		83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0		84.00
89.00	SUBTOTALS (sum of lines 1-84)	6,409	3,282,799	0	3,282,799		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	334	0	334		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0		94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0		95.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	6,409	3,283,133	0	3,283,133		100.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/13/2025 11:59 am

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Version: 10.23.179.0



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (TOTAL PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	24,910								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		24,910							2.00
3.00	EMPLOYEE BENEFITS	554	554	7,114,563						3.00
4.00	ADMINISTRATIVE & GENERAL	3,298	3,298	549,771	-2,897,986	15,724,447				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	750	750	136,408	0	739,906	20,308			5.00
6.00	LAUNDRY & LINEN SERVICE	566	566	0	0	295,682	566	46,483		6.00
7.00	HOUSEKEEPING	306	306	0	0	545,500	306	0	19,436	7.00
8.00	DIETARY	3,276	3,276	0	0	1,757,768	3,276	0	3,276	8.00
9.00	NURSING ADMINISTRATION	417	417	494,936	0	735,719	417	0	417	9.00
10.00	CENTRAL SERVICES & SUPPLY	137	137	79,937	0	212,478	137	0	137	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	221	221	42,374	0	79,492	221	0	221	12.00
13.00	SOCIAL SERVICE	131	131	314,383	0	392,323	131	0	131	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	144,083	0	176,060	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	12,758	12,758	5,352,671	0	8,421,763	12,758	46,483	12,758	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	35,872	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	68,918	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	20,870	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	161,914	0	0	0	43.00
44.00	PHYSICAL THERAPY	1,132	1,132	0	0	686,141	1,132	0	1,132	44.00
45.00	OCCUPATIONAL THERAPY	981	981	0	0	686,362	981	0	981	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	224,447	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	238	238	0	0	31,368	238	0	238	48.00
49.00	DRUGS CHARGED TO PATIENTS	145	145	0	0	439,931	145	0	145	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/13/2025 11:59 am

MCRIF32 2540-10

Version: 10.23.179.0



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (TOTAL PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	24,910	24,910	7,114,563	-2,897,986	15,712,514	20,308	46,483	19,436	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	11,933	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	3,249,717	33,416	1,341,662		2,897,986	876,269	374,598	659,239	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	130.458330	1.341469	0.188580		0.184298	43.148956	8.058817	33.918450	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			73,017		440,318	120,969	86,250	57,428	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.010263		0.028002	5.956717	1.855517	2.954723	105.00

SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:  
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Version: 10.23.179.0

## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (TOTAL PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (TOTAL PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	139,449								8.00
9.00	NURSING ADMINISTRATION	0	46,483							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	57,622						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	21,440,744				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	46,483			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	46,483	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	139,449	46,483	57,622	0	17,519,473	46,483	0	46,483	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	103,434	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	164,168	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	32,864	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	166,205	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	1,203,830	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	1,290,650	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	512,185	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	447,759	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	176	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00



SOUTHERN OCEAN CENTER

Provider CCN: 315332

Period:

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (TOTAL PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (TOTAL PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	139,449	46,483	57,622	0	21,440,744	46,483	0	46,483	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	2,334,194	903,448	262,195	0	111,174	474,723	0	208,508	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	16.738693	19.436095	4.550259	0.000000	0.005185	10.212830	0.000000	4.485683	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	510,191	84,358	26,048	0	33,757	32,646	0	6,409	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	3.658621	1.814814	0.452050	0.000000	0.001574	0.702321	0.000000	0.137878	105.00

SOUTHERN OCEAN CENTER

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## RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

## Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	RADIOLOGY	43,019	103,434	0.415908	40.00
41.00	LABORATORY	82,470	164,168	0.502351	41.00
42.00	INTRAVENOUS THERAPY	24,886	32,864	0.757242	42.00
43.00	OXYGEN (INHALATION) THERAPY	192,616	166,205	1.158906	43.00
44.00	PHYSICAL THERAPY	906,078	1,203,830	0.752663	44.00
45.00	OCCUPATIONAL THERAPY	895,152	1,290,650	0.693567	45.00
46.00	SPEECH PATHOLOGY	268,468	512,185	0.524162	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	55,491	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	534,506	447,759	1.193736	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	1	176	0.005682	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	AMBULANCE	0	0	0.000000	71.00
100.00	Total	3,002,687	3,921,271		100.00

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Part I

## PPS

Title XVIII

Skilled Nursing Facility

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
		1.00	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0.415908	28,500	0	11,853	0	40.00
41.00	LABORATORY	0.502351	13,638	0	6,851	0	41.00
42.00	INTRAVENOUS THERAPY	0.757242	7,640	0	5,785	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	1.158906	50,925	0	59,017	0	43.00
44.00	PHYSICAL THERAPY	0.752663	534,200	0	402,073	0	44.00
45.00	OCCUPATIONAL THERAPY	0.693567	599,019	0	415,460	0	45.00
46.00	SPEECH PATHOLOGY	0.524162	226,112	0	118,519	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.193736	188,715	0	225,276	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.005682	123	0	1	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0.000000	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0	0	63.00
71.00	AMBULANCE (2)	0.000000		0			71.00
100.00	Total (Sum of lines 40 - 71)		1,648,872	0	1,244,835	0	100.00

(1) For titles V and XIX use columns 1, 2 and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

## PART II - APPORTIONMENT OF VACCINE COST


		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.193736	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	10,032	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	11,976	3.00

## PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING &amp; ALLIED HEALTH

	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

## ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	43,019	0	0.000000	11,853	0	40.00
41.00	LABORATORY	82,470	0	0.000000	6,851	0	41.00
42.00	INTRAVENOUS THERAPY	24,886	0	0.000000	5,785	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	192,616	0	0.000000	59,017	0	43.00
44.00	PHYSICAL THERAPY	906,078	0	0.000000	402,073	0	44.00
45.00	OCCUPATIONAL THERAPY	895,152	0	0.000000	415,460	0	45.00
46.00	SPEECH PATHOLOGY	268,468	0	0.000000	118,519	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	55,491	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	534,506	0	0.000000	225,276	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	1	0	0.000000	1	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	0	0	52.00
100.00	Total (Sum of lines 40 - 52)	3,002,687	0		1,244,835	0	100.00

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## COMPUTATION OF INPATIENT ROUTINE COSTS

## Worksheet D-1


## Part I

Title XVIII

Skilled Nursing Facility

PPS

PART I CALCULATION OF INPATIENT ROUTINE COSTS			1.00	
<b>INPATIENT DAYS</b>				
1.00	Inpatient days including private room days		46,483	1.00
2.00	Private room days		712	2.00
3.00	Inpatient days including private room days applicable to the Program		9,731	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		<b>15,605,614</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>				
6.00	General inpatient routine service charges		17,474,035	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.893074	7.00
8.00	Enter private room charges from your records		286,616	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)		402.55	9.00
10.00	Enter semi-private room charges from your records		17,187,419	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		375.51	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)		27.04	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)		24.15	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)		17,195	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)		15,588,419	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		335.36	16.00
17.00	Program routine service cost (Line 3 times line 16)		3,263,388	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		<b>3,263,388</b>	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		2,859,443	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		61.52	21.00
22.00	Program capital related cost (Line 3 times line 21)		598,651	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		2,664,737	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		<b>2,664,737</b>	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)			28.00
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>				
			1.00	
1.00	Total SNF inpatient days		46,483	1.00
2.00	Program inpatient days (see instructions)		9,731	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)		0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)		0.209345	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

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## CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

## Worksheet E


## Part I

Title XVIII

Skilled Nursing Facility

PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT			
		1.00	
1.00	Inpatient PPS amount (See Instructions)	7,201,116	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	<b>7,201,116</b>	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	1,255,498	5.00
6.00	Allowable bad debts (From your records)	141,578	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	81,941	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	92,026	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	<b>6,037,644</b>	11.00
12.00	Interim payments (See instructions)	5,873,604	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	1,841	14.75
14.99	Sequestration amount (see instructions)	118,912	14.99
15.00	Balance due provider/program (see Instructions)	<b>43,287</b>	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY			
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	11,976	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>11,976</b>	19.00
20.00	Medicare Part B ancillary charges (See instructions)	10,032	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	10,032	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	<b>10,032</b>	25.00
26.00	Interim payments (See instructions)	5,506	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	201	28.99
29.00	Balance due provider/program (see instructions)	<b>4,325</b>	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

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## CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY

## Worksheet E


## Part II

## PPS

Title XIX

Skilled Nursing Facility

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	0	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	0	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	0	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	0	10.00
<b>REASONABLE CHARGES</b>			
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
<b>CUSTOMARY CHARGES</b>			
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

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## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		5,826,706		5,506	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER	05/17/2024	46,898		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>Provider to Program</b>						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		46,898		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		5,873,604		5,506	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
<b>Program to Provider</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>Provider to Program</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		43,287		4,325	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		5,916,891		9,831	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

(1) On lines 3, 5, and 6, where an amount is due "Provider to Program", show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.



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BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	2,538	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,669,048	0	0	0	4.00
5.00	Other receivables	36,516	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-346,328	0	0	0	6.00
7.00	Inventory	59,566	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,421,340	0	0	0	11.00
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	70,737	0	0	0	13.00
14.00	Less: Accumulated depreciation	-45,654	0	0	0	14.00
15.00	Buildings	24,490,816	0	0	0	15.00
16.00	Less Accumulated depreciation	-5,837,548	0	0	0	16.00
17.00	Leasehold improvements	1,032,195	0	0	0	17.00
18.00	Less: Accumulated Amortization	-470,344	0	0	0	18.00
19.00	Fixed equipment	160,098	0	0	0	19.00
20.00	Less: Accumulated depreciation	-110,372	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	881,077	0	0	0	23.00
24.00	Less: Accumulated depreciation	-806,701	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	19,364,304	0	0	0	28.00
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	-926,735	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	-926,735	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	20,858,909	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	2,100,328	0	0	0	35.00
36.00	Salaries, wages, and fees payable	0	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	34,785	0	0	0	41.00
42.00	Other current liabilities	2,317,200	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	4,452,313	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	19,852,545	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	APIC DISTRIBUTIONS; R/E EARNINGS	-4,895,317	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	14,957,228	0	0	0	50.00

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BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	19,409,541	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,449,368				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	1,449,368	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	20,858,909	0	0	0	60.00

( ) = contra amount

SOUTHERN OCEAN CENTER

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## STATEMENT OF CHANGES IN FUND BALANCES

## Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		0		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		1,449,368							2.00
3.00	Total (sum of line 1 and line 2)		1,449,368		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00		0		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		1,449,368		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00		0		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		1,449,368		0		0		0	19.00

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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2  
Part I  
PPS

## PART I - PATIENT REVENUES

	Cost Center Description	Inpatient 1.00	Outpatient 2.00	Total 3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	17,519,473		17,519,473	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	17,519,473		17,519,473	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	3,930,859	0	3,930,859	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	21,450,332	0	21,450,332	14.00

## PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		17,474,173	1.00
2.00	Add (Specify)	0		2.00
3.00		0		3.00
4.00		0		4.00
5.00		0		5.00
6.00		0		6.00
7.00		0		7.00
8.00	Total Additions (Sum of lines 2 - 7)		0	8.00
9.00	Deduct (Specify)	0		9.00
10.00		0		10.00
11.00		0		11.00
12.00		0		12.00
13.00		0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		17,474,173	15.00

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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	21,450,332	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,547,068	2.00
3.00	Net patient revenues (Line 1 minus line 2)	18,903,264	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	17,474,173	4.00
5.00	Net income from service to patients (Line 3 minus 4)	1,429,091	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	0	7.00
8.00	Revenues from communications ( Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	MISC INCOME	20,277	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	20,277	25.00
26.00	Total (Line 5 plus line 25)	1,449,368	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	1,449,368	31.00