

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: 07/31/2027	
SOUTHERN OCEAN CENTER		Period:	Run Date Time:	5/27/2026 12:10
Provider CCN: 31-5332		From: 01/01/2025	MCRIF32	2540-24
		To: 12/31/2025	Version:	2.7.181.0

**SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE
COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY**

**Worksheet S
Parts I, II & III**

PART I - COST REPORT STATUS	1	2	3	4
1 ELECTRONICALLY PREPARED	Y			1
2 MANUALLY PREPARED				2
3 IF AMENDED, NUMBER OF TIMES AMENDED	0			3
4 MEDICARE UTILIZATION	F			4
5 CONTRACTOR: HCRIS STATUS CODE	1			5
6 CONTRACTOR: COST REPORT RECEIVED DATE				6
7 CONTRACTOR: CONTRACTOR NUMBER				7
8 CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				8
9 CONTRACTOR: FINAL COST REPORT FOR THIS CCN				9
10 CONTRACTOR: NPR DATE				10
11 CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			11
12 CONTRACTOR: REOPENING NUMBER	0			12

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 OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

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, 31-5332 {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 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.

1	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	2	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	3
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 TO 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	SNF	0	162,916	1,736	0	1.00
2.00	NF	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF-BASED HHA I	0		0	0	4.00
100.00	TOTAL	0	162,916	1,736	0	100.00

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 OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 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 REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER 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, CONTACT 1-800-MEDICARE.

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IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	1361 ROUTE 72 WEST							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	MANAHAWKIN	NJ	08050	OCEAN				2.00	
		COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
		1.00	2.00		3.00	4.00	5.00	6.00	7.00	
3.00	SNF	SOUTHERN OCEAN CENTER		315332	29484	U	06/22/1994	06/22/1994		3.00
4.00	NF									4.00
5.00	ICF/IID									5.00
6.00	SNF-BASED HHA									6.00
7.00	SNF-BASED HOSPICE									7.00
8.00	CORF									8.00
8.10	OPT									8.10
8.20	OOT									8.20
8.30	OSP									8.30
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	4								10.00

SNF ORGANIZATION AND OPERATION

									1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE			
		1.00	2.00	3.00	4.00	5.00	6.00			
13.00	Non-contiguous component locations								13.00	
							Y/N	DATE	V OR I	
							1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.						N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.						N			15.00
							1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.						Y	1		16.00
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF	GENESIS HEALTHCARE	101 EAST STATE STREET		KENNETT SQUARE	PA	19348	HB0067	12001	17.00
								1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?								N	18.00
19.00	Did this SNF operate a ventilator care unit?								N	19.00

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SNF OWNED SERVICES					
		1.00	2.00		
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	Y	31D0886719	20.00	
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00	
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities 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?		1.00 Y	23.00	
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y	24.00	
PROFESSIONAL SERVICES PURCHASED BY THE SNF					
		1.00	2.00		
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	N	29.00	
SNF-BASED HHA THERAPY COSTS					
		1.00			
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N		31.00	
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N		32.00	
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N		33.00	
MEDICAL MALPRACTICE COST					
		1.00	2.00	3.00	
34.00	Is the SNF legally required to carry malpractice insurance?	N		34.00	
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1		35.00	
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0	
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N		37.00	
LOWER OF COST OR CHARGE EXEMPTION					
		PART A	PART B		
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N	40.00	
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N	41.00	
FINANCIAL STATEMENTS					
		1.00	2.00	3.00	
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	C	50.00	
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N		51.00	
BAD DEBTS					
		1.00			
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52.00	
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53.00	
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54.00	
PS&R REPORT DATA					
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
	0	1.00	2.00	3.00	4.00
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N	
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	03/23/2026	Y	03/23/2026
57.00	If line 55 or 56 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?	N		N	
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N	

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PS&R REPORT DATA							
		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
59.00	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:		N		N		59.00
60.00	Is this cost report prepared using only the provider's records?		N		N		60.00

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COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	JEAN	PRICE	REIMBURSEMENT ANALYST	70.00
		NAME 1.00			
71.00	EMPLOYER	GENESIS HEALTHCARE			71.00
		TELEPHONE NUMBER 1.00	EMAIL ADDRESS 2.00		
72.00	CONTACT INFORMATION	4108044481	JEAN.PRICE@GENESISHCC.COM		72.00

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STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					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	SNF - FFS	136	49,640	0	7,651	3,061	7,650	45,594	0	252	7	129	388	1.00
2.00	SNF - HMO			0	5,440	21,792			0	183	46	0	229	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	136	49,640	0	13,091	24,853	7,650	45,594	0	435	53	129	617	7.00

PART I - VISITS AND CENSUS DATA

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	30.36	437.29	59.30	117.51	0	278	1	84	363	106.23	0.00	1.00
2.00	SNF - HMO	0.00	29.73	473.74			0	247	7	0	254			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	7,327,450	0	0	7,327,450	220,960.19	33.16	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	7,327,450	0	0	7,327,450	220,960.19	33.16	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	7,327,450	0	0	7,327,450	220,960.19	33.16	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,523,754	0	0	1,523,754	24,198.97	62.97	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	44,420	0	0	44,420	77.00	576.88	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	527,997	0	0	527,997	9,292.89	56.82	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,404,699	0	0	1,404,699			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,404,699	0	0	1,404,699			19.00

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**Worksheet S-3
Part III**

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES

		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	536,355	0	0	536,355	14,454.99	37.11	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	148,383	0	0	148,383	4,517.41	32.85	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	0	0	0	0	0.00	0.00	4.00
5.00	HOUSEKEEPING	7.00	0	0	0	0	0.00	0.00	5.00
6.00	DIETARY	8.00	0	0	0	0	0.00	0.00	6.00
7.00	NURSING ADMINISTRATION	9.00	782,349	-258,903	0	523,446	8,599.89	60.87	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	74,273	0	74,273	2,894.65	25.66	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	42,983	0	42,983	2,006.23	21.42	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	383,383	0	0	383,383	10,419.11	36.80	11.00
12.00	ACTIVITIES PROGRAM	14.00	151,516	0	0	151,516	7,854.43	19.29	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	141,647	0	141,647	2,761.01	51.30	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

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Part IV**

PART IV - SNF WAGE RELATED COSTS			AMOUNT	
			1.00	
RETIREMENT COST				
1.00	401k EMPLOYER CONTRIBUTIONS		34,758	1.00
2.00	TAX SHELTERED ANNUITY 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				
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 COSTS				
8.00	HEALTH INSURANCE		409,761	8.00
9.00	PRESCRIPTION DRUG PLAN		0	9.00
10.00	DENTAL, HEARING AND VISION PLANS		0	10.00
11.00	LIFE INSURANCE		0	11.00
12.00	ACCIDENTAL INSURANCE		0	12.00
13.00	DISABILITY INSURANCE		0	13.00
14.00	LONG-TERM CARE INSURANCE		0	14.00
15.00	WORKERS' COMPENSATION INSURANCE		322,281	15.00
16.00	RETIREMENT HEALTH CARE COST		0	16.00
TAXES				
17.00	FICA - EMPLOYER'S PORTION ONLY		556,987	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0	18.00
19.00	UNEMPLOYMENT INSURANCE		0	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		80,912	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		0	23.00
24.00	TOTAL WAGE RELATED COST		1,404,699	24.00

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STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	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	

DIRECT SALARIES

NURSING EMPLOYEES

1.00	REGISTERED NURSE	877,916	136,264	1,014,180	17,520.84	57.88	1.00
2.00	LICENSED PRACTICAL NURSE	2,074,798	421,127	2,495,925	52,260.79	47.76	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,372,750	553,901	2,926,651	97,670.84	29.96	3.00
4.00	TOTAL NURSING EXPENDITURES	5,325,464	1,111,292	6,436,756	167,452.47	38.44	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00

CONTRACT LABOR

NURSING EMPLOYEES

15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	63,564	0	63,564	1,080.48	58.83	16.00
17.00	CERTIFIED NURSING ASSISTANT	23,602	0	23,602	551.27	42.81	17.00
18.00	TOTAL NURSING EXPENDITURES	87,166	0	87,166	1,631.75	53.42	18.00

TECHNICAL/PROFESSIONAL EMPLOYEES

19.00	PHYSICAL THERAPIST	442,972	0	442,972	6,061.83	73.08	19.00
20.00	PHYSICAL THERAPY ASSISTANT	94,654	0	94,654	1,834.91	51.59	20.00
21.00	OCCUPATIONAL THERAPIST	405,964	0	405,964	6,199.59	65.48	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	138,702	0	138,702	2,540.06	54.61	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	174,742	0	174,742	2,364.84	73.89	23.00
24.00	THERAPY AIDES AND STUDENTS	6,596	0	6,596	106.81	61.75	24.00
25.00	RESPIRATORY THERAPIST	172,959	0	172,959	3,459.18	50.00	25.00
26.00	OTHER MEDICAL STAFF	93,140	0	93,140	77.00	1,209.61	26.00

HOME OFFICE/CHAIN ORGANIZATION

NURSING EMPLOYEES

29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00

TECHNICAL/PROFESSIONAL EMPLOYEES

33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				3,751,198	3,751,198	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				31,214	31,214	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	536,355	93,140	629,495	2,881,851	3,511,346	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	148,383	0	148,383	665,040	813,423	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	164,451	164,451	89,320	253,771	6.00
7.00	00700	HOUSEKEEPING	0	430,930	430,930	34,280	465,210	7.00
8.00	00800	DIETARY	0	841,938	841,938	359,519	1,201,457	8.00
9.00	00900	NURSING ADMINISTRATION	782,349	124,135	906,484	129,903	1,036,387	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	383,383	0	383,383	67,506	450,889	13.00
14.00	01400	ACTIVITIES PROGRAM	151,516	0	151,516	47,496	199,012	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	2,768	2,768	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	20,222	20,222	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	5,325,464	87,166	5,412,630	1,314,779	6,727,409	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	33,630	33,630	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	59,685	59,685	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	247	247	33.00
34.00	03400	RESPIRATORY THERAPY	0	172,959	172,959	17,323	190,282	34.00
35.00	03500	PHYSICAL THERAPY	0	517,645	517,645	369	518,014	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	499,064	499,064	156	499,220	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	221,604	221,604	0	221,604	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	44,298	44,298	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	323,406	323,406	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	432	432	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	25,316	25,316	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

Cost Center Description			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				0	0	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	7,327,450	3,153,032	10,480,482	9,899,958	20,380,440	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	0	0	11,559	11,559	93.00
100.00		TOTAL	7,327,450	3,153,032	10,480,482	9,911,517	20,391,999	100.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	3,751,198	14,278	3,765,476	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	31,214	0	31,214	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	375	3,511,721	-448,097	3,063,624	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	813,423	0	813,423	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	253,771	0	253,771	6.00
7.00	00700	HOUSEKEEPING	0	465,210	0	465,210	7.00
8.00	00800	DIETARY	0	1,201,457	0	1,201,457	8.00
9.00	00900	NURSING ADMINISTRATION	-271,948	764,439	0	764,439	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	74,273	74,273	0	74,273	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	42,983	42,983	0	42,983	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	450,889	0	450,889	13.00
14.00	01400	ACTIVITIES PROGRAM	0	199,012	-15,320	183,692	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	141,647	144,415	0	144,415	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	-375	19,847	-375	19,472	17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	02500	SKILLED NURSING FACILITY	35,471	6,762,880	848	6,763,728	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS							
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	33,630	0	33,630	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	59,685	0	59,685	32.00
33.00	03300	INTRAVENOUS THERAPY	0	247	0	247	33.00
34.00	03400	RESPIRATORY THERAPY	0	190,282	0	190,282	34.00
35.00	03500	PHYSICAL THERAPY	25,316	543,330	0	543,330	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	499,220	0	499,220	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	221,604	0	221,604	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	-44,298	0	0	0	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	323,406	0	323,406	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	432	0	432	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	13,045	13,045	0	13,045	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	-25,316	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	HOSPICE	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	76.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	8,827	8,827	0	8,827		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	20,380,440	-448,666	19,931,774		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	11,559	0	11,559		93.00
100.00		TOTAL	0	20,391,999	-448,666	19,943,333		100.00

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RECLASSIFICATIONS

Worksheet A-6

INCREASES					DECREASES				
COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER		
3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00		
A - DEFAULT									
1.00	CENTRAL SERVICES AND SUPPLY	10.00	74,273	0	NURSING ADMINISTRATION	9.00	74,273	0	1.00
2.00	MEDICAL RECORDS	12.00	42,983	0	NURSING ADMINISTRATION	9.00	42,983	0	2.00
3.00	TRAINING AND IN-SERVICE EDUCATION	16.00	141,647	0	NURSING ADMINISTRATION	9.00	141,647	0	3.00
4.00	BLOOD AND BLOOD PRODUCTS	45.00	0	13,045	NURSING ADMINISTRATION	9.00	0	13,045	4.00
5.00	ADMINISTRATIVE AND GENERAL	4.00	0	375	PATIENT TRANSPORTATION PART A	17.00	0	375	5.00
6.00	PHYSICAL THERAPY	35.00	0	25,316	OTHER ANCILLARY SERVICE COST	47.00	0	25,316	6.00
7.00	SKILLED NURSING FACILITY	25.00	0	44,298	MEDICAL SUPPLIES CHARGED TO PATIENTS	40.00	0	44,298	7.00
8.00	PREVENTIVE VACCINES	80.00	0	8,827	SKILLED NURSING FACILITY	25.00	0	8,827	8.00
GRAND TOTAL									
500.00	TOTAL RECLASSIFICATIONS		258,903	91,861			258,903	91,861	500.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	70,737	0	0	0	0	70,737	50,695	2.00
3.00	BUILDINGS AND FIXTURES	24,490,816	306,967	0	306,967	0	24,797,783	7,948,030	3.00
4.00	BUILDING IMPROVEMENTS	1,032,195	0	0	0	0	1,032,195	565,240	4.00
5.00	FIXED EQUIPMENT	160,098	10,181	0	10,181	0	170,279	120,760	5.00
6.00	MOVABLE EQUIPMENT	881,077	0	0	0	0	881,077	827,528	6.00
7.00	SUBTOTAL	26,634,923	317,148	0	317,148	0	26,952,071	9,512,253	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	26,634,923	317,148	0	317,148	0	26,952,071	9,512,253	9.00

PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	99,936	3,441,771	0	41,619	167,872	14,278	3,765,476	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	31,214	0	0	0	0	0	31,214	2.00
3.00	TOTAL	131,150	3,441,771	0	41,619	167,872	14,278	3,796,690	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

						WORKSHEET A		
DESCRIPTION OF ADJUSTMENT			BASIS	AMOUNT	COST CENTER	LINE NO.		
1.00				2.00	3.00	4.00	5.00	
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				0		0.00	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				0		0.00	2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				0		0.00	3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				0		0.00	4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				0		0.00	5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				0		0.00	6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				0		0.00	7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT			A-8-2	0			8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				0		0.00	9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)			A-8-1	76,451			10.00
11.00	LAUNDRY AND LINEN SERVICE				0		0.00	11.00
12.00	REVENUE - EMPLOYEE MEALS				0		0.00	12.00
13.00	COST OF MEALS - GUESTS				0		0.00	13.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				0		0.00	14.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS				0		0.00	15.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				0		0.00	16.00
17.00	VENDING MACHINES				0		0.00	17.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				0		0.00	18.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				0		0.00	19.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES				0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT				0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE				0		0.00	22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES				0		0.00	23.00
24.00	MISC INCOME			B	-3,263	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	UNALLOWED A & G			A	-507,007	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	HEP/SALINE			A	848	SKILLED NURSING FACILITY	25.00	24.02
25.00	TRANSPORTATION			A	-375	PATIENT TRANSPORTATION PART A	17.00	25.00
26.00	CABLE TV			A	-15,320	ACTIVITIES PROGRAM	14.00	26.00
100.00	TOTAL				-448,666			100.00

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

WORKSHEET A COST CENTER								
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	4.00	ADMINISTRATIVE AND GENERAL	HOME OFFICE A&G	1.00	1,012,037	947,887	64,150	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	HOME OFFICE CAPITAL	1.00	14,278	0	14,278	2.00
3.00	35.00	PHYSICAL THERAPY	PT	2.00	517,645	517,645	0	3.00
4.00	36.00	OCCUPATIONAL THERAPY	OT	2.00	499,064	499,064	0	4.00
5.00	37.00	SPEECH LANGUAGE PATHOLOGIST	ST	2.00	221,604	221,604	0	5.00
6.00	34.00	RESPIRATORY THERAPY	RT	4.00	172,959	172,959	0	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	MEDICAL DIRECTOR	5.00	42,443	44,420	-1,977	7.00
8.00	25.00	SKILLED NURSING FACILITY	NURSING AGENCY	3.00	87,166	87,166	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	TOTAL				2,567,196	2,490,745	76,451	100.00

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

RELATED ORGANIZATIONS								
INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	B		0.00	GENESIS HEALTHCARE	HB0067	100.00	MANAGEMENT COMPANY	1.00
2.00	B		0.00	POWERBACK REHAB		100.00	PT OT ST	2.00
3.00	B		0.00	CSU/CARE SAVE		100.00	NURSING AGENCY	3.00
4.00	B		0.00	POWERBACK RESPIRATORY		100.00	RT	4.00
5.00	B		0.00	ALIGNED 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

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	3,765,476	3,765,476							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	31,214		31,214						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	83,744	694	84,438					3.00
4.00	ADMINISTRATIVE AND GENERAL	3,063,624	498,536	4,133	6,181	3,572,474	3,572,474			4.00
5.00	PLANT OP, MAINT. & REPAIRS	813,423	113,372	940	1,710	929,445	202,825	1,132,270		5.00
6.00	LAUNDRY AND LINEN SERVICE	253,771	85,558	709	0	340,038	74,204	31,557	445,799	6.00
7.00	HOUSEKEEPING	465,210	46,256	383	0	511,849	111,697	17,061	0	7.00
8.00	DIETARY	1,201,457	495,211	4,105	0	1,700,773	371,146	182,653	0	8.00
9.00	NURSING ADMINISTRATION	764,439	63,035	523	6,032	834,029	182,003	23,250	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	74,273	20,709	172	856	96,010	20,951	7,638	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	42,983	33,407	277	495	77,162	16,838	12,322	0	12.00
13.00	MEDICAL SOCIAL SERVICES	450,889	19,802	164	4,418	475,273	103,715	7,304	0	13.00
14.00	ACTIVITIES PROGRAM	183,692	0	0	1,746	185,438	40,467	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	144,415	0	0	1,632	146,047	31,871	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	19,472	0	0	0	19,472	4,249	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	6,763,728	1,928,542	15,987	61,368	8,769,625	1,913,719	711,320	445,799	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	33,630	0	0	0	33,630	7,339	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	59,685	0	0	0	59,685	13,025	0	0	32.00
33.00	INTRAVENOUS THERAPY	247	0	0	0	247	54	0	0	33.00
34.00	RESPIRATORY THERAPY	190,282	0	0	0	190,282	41,524	0	0	34.00
35.00	PHYSICAL THERAPY	543,330	171,117	1,418	0	715,865	156,217	63,115	0	35.00
36.00	OCCUPATIONAL THERAPY	499,220	148,291	1,229	0	648,740	141,569	54,696	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	221,604	0	0	0	221,604	48,359	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	35,977	298	0	36,275	7,916	13,270	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	323,406	21,919	182	0	345,507	75,397	8,084	0	41.00
42.00	DRUGS: IV SOLUTIONS	432	0	0	0	432	94	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	13,045	0	0	0	13,045	2,847	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	8,827	0	0	0	8,827	1,926	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	19,931,774	3,765,476	31,214	84,438	19,931,774	3,569,952	1,132,270	445,799	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	11,559	0	0	0	11,559	2,522	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	19,943,333	3,765,476	31,214	84,438	19,943,333	3,572,474	1,132,270	445,799	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	640,607								7.00
8.00	DIETARY	107,976	2,362,548							8.00
9.00	NURSING ADMINISTRATION	13,744		1,053,026						9.00
10.00	CENTRAL SERVICES AND SUPPLY	4,515	0	0	129,114					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	7,284	0	0	0	0	113,606			12.00
13.00	MEDICAL SOCIAL SERVICES	4,318	0	0	0	0	0	590,610		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	225,905	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	420,502	2,362,548	1,053,026	129,114	0	93,168	590,610	225,905	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	401	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	622	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	82	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	1,200	0	0	34.00
35.00	PHYSICAL THERAPY	37,311	0	0	0	0	6,721	0	0	35.00
36.00	OCCUPATIONAL THERAPY	32,334	0	0	0	0	6,454	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	2,663	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,844	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	4,779	0	0	0	0	2,033	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	157	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	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	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	105	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	640,607	2,362,548	1,053,026	129,114	0	113,606	590,610	225,905	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	640,607	2,362,548	1,053,026	129,114	0	113,606	590,610	225,905	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	177,918						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	23,721					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	177,918	23,721	16,916,975	0	16,916,975		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		41,370	0	41,370		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		73,332	0	73,332		32.00
33.00	INTRAVENOUS THERAPY	0	0		383	0	383		33.00
34.00	RESPIRATORY THERAPY	0	0		233,006	0	233,006		34.00
35.00	PHYSICAL THERAPY	0	0		979,229	0	979,229		35.00
36.00	OCCUPATIONAL THERAPY	0	0		883,793	0	883,793		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		272,626	0	272,626		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		65,305	0	65,305		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		435,800	0	435,800		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		683	0	683		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		15,892	0	15,892		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

SOUTHERN OCEAN CENTER		Period:	Run Date Time: 5/27/2026 12:10
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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		10,858	0	10,858		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	177,918	23,721	19,929,252	0	19,929,252		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		14,081	0	14,081		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	177,918	23,721	19,943,333	0	19,943,333		100.00

SOUTHERN OCEAN CENTER		Period:	Run Date Time: 5/27/2026 12:10
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	83,744	694	84,438	84,438				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	498,536	4,133	502,669	6,181	508,850			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	113,372	940	114,312	1,710	28,890	144,912		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	85,558	709	86,267	0	10,569	4,039	100,875	6.00
7.00	HOUSEKEEPING	0	46,256	383	46,639	0	15,910	2,184	0	7.00
8.00	DIETARY	0	495,211	4,105	499,316	0	52,865	23,377	0	8.00
9.00	NURSING ADMINISTRATION	0	63,035	523	63,558	6,032	25,924	2,976	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	20,709	172	20,881	856	2,984	978	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	33,407	277	33,684	495	2,398	1,577	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	19,802	164	19,966	4,418	14,773	935	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	1,746	5,764	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	1,632	4,540	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	605	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,928,542	15,987	1,944,529	61,368	272,583	91,035	100,875	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	1,045	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	1,855	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	8	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	5,915	0	0	34.00
35.00	PHYSICAL THERAPY	0	171,117	1,418	172,535	0	22,251	8,078	0	35.00
36.00	OCCUPATIONAL THERAPY	0	148,291	1,229	149,520	0	20,165	7,000	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	6,888	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	35,977	298	36,275	0	1,128	1,698	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	21,919	182	22,101	0	10,739	1,035	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	13	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	405	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	274	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	3,765,476	31,214	3,796,690	84,438	508,491	144,912	100,875	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	359	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	3,765,476	31,214	3,796,690	84,438	508,850	144,912	100,875	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	64,733								7.00
8.00	DIETARY	10,911	586,469							8.00
9.00	NURSING ADMINISTRATION	1,389		99,879						9.00
10.00	CENTRAL SERVICES AND SUPPLY	456	0	0	26,155					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	736	0	0	0	0	38,890			12.00
13.00	MEDICAL SOCIAL SERVICES	436	0	0	0	0	0	40,528		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	7,510	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	42,492	586,469	99,879	26,155	0	31,891	40,528	7,510	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	137	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	213	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	28	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	411	0	0	34.00
35.00	PHYSICAL THERAPY	3,770	0	0	0	0	2,302	0	0	35.00
36.00	OCCUPATIONAL THERAPY	3,267	0	0	0	0	2,210	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	912	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	793	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	483	0	0	0	0	696	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	54	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	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	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	36	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	64,733	586,469	99,879	26,155	0	38,890	40,528	7,510	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	64,733	586,469	99,879	26,155	0	38,890	40,528	7,510	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	6,172						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	605					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	6,172	605	3,312,091	0	3,312,091		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		1,182	0	1,182		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		2,068	0	2,068		32.00
33.00	INTRAVENOUS THERAPY	0	0		36	0	36		33.00
34.00	RESPIRATORY THERAPY	0	0		6,326	0	6,326		34.00
35.00	PHYSICAL THERAPY	0	0		208,936	0	208,936		35.00
36.00	OCCUPATIONAL THERAPY	0	0		182,162	0	182,162		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		7,800	0	7,800		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		39,894	0	39,894		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		35,054	0	35,054		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		67	0	67		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		405	0	405		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

SOUTHERN OCEAN CENTER		Period:	Run Date Time: 5/27/2026 12:10
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B
Part II**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		310	0	310		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	6,172	605	3,796,331	0	3,796,331		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		359	0	359		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	6,172	605	3,796,690	0	3,796,690		100.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM. COST)	PLANT OP, 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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	24,910								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		24,910							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	554	554	7,327,450						3.00
4.00	ADMINISTRATIVE AND GENERAL	3,298	3,298	536,355	-3,572,474	16,370,859				4.00
5.00	PLANT OP, MAINT. & REPAIRS	750	750	148,383	0	929,445	20,308			5.00
6.00	LAUNDRY AND LINEN SERVICE	566	566	0	0	340,038	566	45,594		6.00
7.00	HOUSEKEEPING	306	306	0	0	511,849	306	0	19,436	7.00
8.00	DIETARY	3,276	3,276	0	0	1,700,773	3,276	0	3,276	8.00
9.00	NURSING ADMINISTRATION	417	417	523,446	0	834,029	417	0	417	9.00
10.00	CENTRAL SERVICES AND SUPPLY	137	137	74,273	0	96,010	137	0	137	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	221	221	42,983	0	77,162	221	0	221	12.00
13.00	MEDICAL SOCIAL SERVICES	131	131	383,383	0	475,273	131	0	131	13.00
14.00	ACTIVITIES PROGRAM	0	0	151,516	0	185,438	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	141,647	0	146,047	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	19,472	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	12,758	12,758	5,325,464	0	8,769,625	12,758	45,594	12,758	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	33,630	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	59,685	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	247	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	190,282	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,132	1,132	0	0	715,865	1,132	0	1,132	35.00
36.00	OCCUPATIONAL THERAPY	981	981	0	0	648,740	981	0	981	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	221,604	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	238	238	0	0	36,275	238	0	238	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	145	145	0	0	345,507	145	0	145	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	432	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	13,045	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM. COST)	PLANT OP, 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	
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	8,827	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	24,910	24,910	7,327,450	-3,572,474	16,359,300	20,308	45,594	19,436	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	11,559	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	3,765,476	31,214	84,438		3,572,474	1,132,270	445,799	640,607	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	151.163228	1.253071	0.011524		0.218222	55.754875	9.777580	32.959817	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			84,438		508,850	144,912	100,875	64,733	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.011524		0.031083	7.135710	2.212462	3.330572	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (TOTAL PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (GROSS CHARGES)	MEDICAL SOCIAL SERVICES (TOTAL PATIENT DAYS)	ACTIVITIES PROGRAM (TOTAL PATIENT DAYS)	QUALITY & PERFORM IMPROV PGM (TOTAL PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	136,782								8.00
9.00	NURSING ADMINISTRATION	0	45,594							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	51,360						10.00
11.00	PHARMACY	0	0	0	323,406					11.00
12.00	MEDICAL RECORDS	0	0	0	0	21,515,529				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	45,594			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	45,594		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	45,594	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	136,782	45,594	51,360	323,406	17,644,557	45,594	45,594	45,594	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	75,950	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	117,743	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	15,545	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	227,232	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	1,273,007	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	1,222,334	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	504,431	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	385,068	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	29,775	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (TOTAL PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (GROSS CHARGES)	MEDICAL SOCIAL SERVICES (TOTAL PATIENT DAYS)	ACTIVITIES PROGRAM (TOTAL PATIENT DAYS)	QUALITY & PERFORM IMPROV PGM (TOTAL PATIENT DAYS)	
71.00	AMBULANCE	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	19,887	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	136,782	45,594	51,360	323,406	21,515,529	45,594	45,594	45,594	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,362,548	1,053,026	129,114	0	113,606	590,610	225,905	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	17.272360	23.095714	2.513902	0.000000	0.005280	12.953678	4.954709	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	586,469	99,879	26,155	0	38,890	40,528	7,510	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	4.287618	2.190617	0.509248	0.000000	0.001808	0.888889	0.164715	0.000000	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TOTAL PATIENT DAYS)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)	
		16.00	17.00	
GENERAL SERVICE COST CENTERS				
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES			1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT			2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT			3.00
4.00	ADMINISTRATIVE AND GENERAL			4.00
5.00	PLANT OP, MAINT. & REPAIRS			5.00
6.00	LAUNDRY AND LINEN SERVICE			6.00
7.00	HOUSEKEEPING			7.00
8.00	DIETARY			8.00
9.00	NURSING ADMINISTRATION			9.00
10.00	CENTRAL SERVICES AND SUPPLY			10.00
11.00	PHARMACY			11.00
12.00	MEDICAL RECORDS			12.00
13.00	MEDICAL SOCIAL SERVICES			13.00
14.00	ACTIVITIES PROGRAM			14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM			15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	45,594		16.00
17.00	PATIENT TRANSPORTATION PART A	0	74	17.00
INPATIENT ROUTINE SERVICE COST CENTERS				
25.00	SKILLED NURSING FACILITY	45,594	74	25.00
26.00	NURSING FACILITY	0		26.00
27.00	ICF/IID	0		27.00
ANCILLARY SERVICE COST CENTERS				
30.00	RADIOLOGY-DIAGNOSTIC	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		31.00
32.00	LABORATORY	0		32.00
33.00	INTRAVENOUS THERAPY	0		33.00
34.00	RESPIRATORY THERAPY	0		34.00
35.00	PHYSICAL THERAPY	0		35.00
36.00	OCCUPATIONAL THERAPY	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		37.00
38.00	AUDIOLOGY	0		38.00
39.00	ELECTROCARDIOLOGY	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		41.00
42.00	DRUGS: IV SOLUTIONS	0		42.00
43.00	DENTAL CARE	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		47.00
OUTPATIENT SERVICE COST CENTERS				
60.00	SCREENING & PREVENTIVE SERVICES	0		60.00
61.00	OUTPATIENT LABORATORY	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS				
70.00	HOME HEALTH AGENCY	0		70.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TOTAL PATIENT DAYS)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)		
		16.00	17.00		
71.00	AMBULANCE	0	0		71.00
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	45,594	74		89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER AND BEAUTY SHOP	0			93.00
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	177,918	23,721		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	3.902224	320.554054		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	6,172	605		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.135369	8.175676		105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	16,916,975	17,644,557	0	17,644,557		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	41,370	75,950	0	75,950	0.544700	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	73,332	117,743	0	117,743	0.622814	32.00
33.00	INTRAVENOUS THERAPY	383	15,545	0	15,545	0.024638	33.00
34.00	RESPIRATORY THERAPY	233,006	227,232	0	227,232	1.025410	34.00
35.00	PHYSICAL THERAPY	979,229	1,273,007	0	1,273,007	0.769225	35.00
36.00	OCCUPATIONAL THERAPY	883,793	1,222,334	0	1,222,334	0.723037	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	272,626	504,431	0	504,431	0.540462	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	65,305	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	435,800	385,068	0	385,068	1.131748	41.00
42.00	DRUGS: IV SOLUTIONS	683	29,775	0	29,775	0.022939	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	15,892	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
OUTPATIENT SERVICE COST CENTERS							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	0	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	10,858	19,887	-8,522	11,365	0.955389	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	8,522	8,522	0.000000	81.00
100.00	Total	19,929,252	21,515,529	0	21,515,529		100.00

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RECLASSIFICATIONS OF CHARGES

Worksheet C-6

INCREASES				DECREASES			
WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT		WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
3.00	4.00	5.00		6.00	7.00	8.00	
A - DEFAULT							
1.00	OTHER COST REIMBURSED SERVICE COST	81.00	8,522	PREVENTIVE VACCINES	80.00	8,522	1.00
GRAND TOTAL							
500.00	TOTAL RECLASSIFICATIONS		8,522			8,522	500.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.544700	10,225	0		5,570	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.622814	7,674	0		4,779	0		32.00
33.00	INTRAVENOUS THERAPY	0.024638	15,545	0		383	0		33.00
34.00	RESPIRATORY THERAPY	1.025410	104,574	0		107,231	0		34.00
35.00	PHYSICAL THERAPY	0.769225	501,530	0		385,789	0		35.00
36.00	OCCUPATIONAL THERAPY	0.723037	545,453	0		394,383	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.540462	218,239	0		117,950	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.131748	106,540	0		120,576	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.022939	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0.955389			4,482			4,282	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		1,509,780	0	4,482	1,136,661	0	4,282	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	45,594	1.00
2.00	PRIVATE ROOM DAYS	805	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	7,651	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	805	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	16,916,975	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	17,563,988	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.963163	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	332,626	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	413.20	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	17,231,362	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	384.72	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	28.48	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	27.43	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	22,081	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	16,894,894	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	370.55	16.00
17.00	PROGRAM ROUTINE SERVICE COST	2,835,078	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	22,081	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,857,159	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	3,312,091	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	72.64	21.00
22.00	PROGRAM CAPITAL RELATED COST	555,769	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,301,390	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,301,390	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	6,311,863	1.00
2.00	ALLOWABLE BAD DEBTS	255,755	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	178,514	3.00
4.00	REIMBURSABLE BAD DEBTS	166,241	4.00
5.00	TOTAL REIMBURSABLE COST	6,478,104	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	798,703	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	3,325	10.00
11.00	SEQUESTRATION AMOUNT	110,263	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	5,565,813	13.00
14.00	INTERIM PAYMENTS	5,402,897	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	162,916	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	4,282	2.00
3.00	TOTAL REASONABLE COSTS	4,282	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	4,482	4.00
5.00	COST OF COVERED SERVICES	4,282	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	4,282	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	86	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	4,196	16.00
17.00	INTERIM PAYMENTS	2,460	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	1,736	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		5,402,897		2,460	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER		0		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
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT 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		0		0	3.99
4.00	TOTAL INTERIM PAYMENTS		5,402,897		2,460	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
PROGRAM TO PROVIDER						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
PROVIDER TO PROGRAM						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		162,916		1,736	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		5,565,813		4,196	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

		1.00	
COMPUTATION OF NET COST OF COVERED SERVICES			
1.00	INPATIENT ANCILLARY SERVICES	0	1.00
2.00	OUTPATIENT SERVICES	0	2.00
3.00	INPATIENT ROUTINE SERVICES	0	3.00
4.00	COST OF COVERED SERVICES	0	4.00
5.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	5.00
6.00	SUBTOTAL	0	6.00
7.00	PRIMARY PAYER AMOUNTS	0	7.00
8.00	TOTAL REASONABLE COST	0	8.00
REASONABLE CHARGES			
9.00	INPATIENT ANCILLARY SERVICES CHARGES	0	9.00
10.00	OUTPATIENT SERVICES CHARGES	0	10.00
11.00	INPATIENT ROUTINE SERVICES CHARGES	0	11.00
12.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	12.00
13.00	TOTAL REASONABLE CHARGES	0	13.00
CUSTOMARY CHARGES			
14.00	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0	14.00
15.00	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	15.00
16.00	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16.00
17.00	TOTAL CUSTOMARY CHARGES	0	17.00
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	0	20.00
21.00	ALLOWABLE BAD DEBTS	0	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	0	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26.00

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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	2,494	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,039,922	4.00
5.00	OTHER RECEIVABLES	201,102	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	226,338	6.00
7.00	INVENTORY	59,566	7.00
8.00	PREPAID EXPENSES	20,429	8.00
9.00	OTHER CURRENT ASSETS	0	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	2,097,175	11.00
FIXED ASSETS			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	70,737	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	50,695	14.00
15.00	BUILDINGS	24,797,783	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	7,948,030	16.00
17.00	LEASEHOLD IMPROVEMENTS	1,032,195	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	565,240	18.00
19.00	FIXED EQUIPMENT	170,279	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	120,760	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	881,077	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	827,528	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	17,439,818	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	-1,684,129	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	-1,684,129	33.00
34.00	TOTAL ASSETS	17,852,864	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	2,336,057	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	0	36.00
37.00	PAYROLL TAXES PAYABLE	0	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	0	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	1,716	41.00
42.00	OTHER CURRENT LIABILITIES	2,298,187	42.00
43.00	TOTAL CURRENT LIABILITIES	4,635,960	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	18,094,042	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	-33,055,910	48.00
49.00	TOTAL LONG TERM LIABILITIES	-14,961,868	49.00
50.00	TOTAL LIABILITIES	-10,325,908	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	28,178,772	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	17,852,864	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES														
		INPATIENT					OUTPATIENT							
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00		
GENERAL INPATIENT ROUTINE CARE SERVICES														
1.00	SKILLED NURSING FACILITY	2,966,398	2,108,008	1,178,253	8,425,674	2,966,224						17,644,557	1.00	
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00	
3.00	ICF/IID	0	0	0	0	0						0	3.00	
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	2,966,398	2,108,008	1,178,253	8,425,674	2,966,224						17,644,557	4.00	
ALL OTHER SERVICES														
5.00	ANCILLARY SERVICES	1,742,497	1,339,827	14,751	37,391	743,077	0	0	0	0	0	3,877,543	5.00	
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00	
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00	
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00	
9.00	ALL OTHER REVENUES	0	0	0	0	57,322	0	0	0	0	0	57,322	9.00	
10.00	TOTAL PATIENT REVENUES	4,708,895	3,447,835	1,193,004	8,463,065	3,766,623	0	0	0	0	0	21,579,422	10.00	
PART II - OPERATING EXPENSES														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	20,391,999												11.00
12.00	ADD (SPECIFY)	0												12.00
13.00	TOTAL ADDITIONS	0												13.00
14.00	DEDUCT (SPECIFY)	0												14.00
15.00	TOTAL DEDUCTIONS	0												15.00
16.00	TOTAL OPERATING EXPENSES	20,391,999												16.00

SOUTHERN OCEAN CENTER		Period:	Run Date Time: 5/27/2026 12:10
Provider CCN: 31-5332		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	21,579,422	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	2,621,875	2.00
3.00	NET PATIENT REVENUES	18,957,547	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	20,391,999	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-1,434,452	5.00
OTHER INCOME			
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 SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	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	OTHER MISCELLANEOUS REVENUE (SPECIFY)	3,263	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	3,263	26.00
27.00	TOTAL INCOME	-1,431,189	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	-1,431,189	32.00