



State of New Jersey  
DEPARTMENT OF HEALTH

PO BOX 358  
TRENTON, N.J. 08625-0358

[www.nj.gov/health](http://www.nj.gov/health)

PHILIP D. MURPHY  
Governor

SHELIA Y. OLIVER  
Lt. Governor

JUDITH M. PERSICILLI, RN, BSN, MA  
Commissioner

April 29, 2021

TO: Hospital Chief Financial Officers  
Hospital Budget / Reimbursement Directors

FROM: Richard Goldin, Health Care Consultant  
Office of Health Care Financing

SUBJECT: 2020 Annual New Jersey Acute Care Hospital Cost Reports

N.J.A.C.8:31B-4.1 requires that a separate cost report be submitted to the Department of Health (Department) for each licensed Acute Care Hospital (ACH). N.J.A.C. 8:31B-3.3(a) requires electronic submission of ACH cost report data in a format compatible with Department specifications. In addition, two hard copies of ACH cost reports forms, and two copies of hospital's certified financial statements must be received by the Department on or before June 30, 2021, in accordance with N.J.A.C.8:31B-4.6(c). Please note that the Form C-7, Major Moveable Equipment Price Level Depreciation Calculation, is no longer required. Therefore, you do not have to submit the hardcopy and the C-7 portion of the electronic data file should contain zeros.

In addition, N.J.A.C.8:31B-3.17 requires all reported financial information in the ACH cost reports should be reconciled by the hospital to the hospital's audited financial statement. In the event the audited financial statement does not detail the financial status of the individual hospitals included in the summary audited financial statement, N.J.A.C. 8:96-2.1 requires the "system hospital or health care system on behalf of the system hospital shall issue, submit to the Department, an annual audited statement of operations or income, with respect to the system hospital".

Timely submission of these cost reports and certified financial statements is necessary for calculating the various subsidies and assessments. These documents are also used for several requests and requirements, such as reporting to the Legislature.

Blank copies of New Jersey Acute Care Hospital Cost Reporting Forms and instructions are available for reference on the Department's internet site at:

<http://web.doh.state.nj.us/apps2/forms/subforms.aspx?pro=hf>

Submissions may be sent to the following:

**For overnight delivery:**

Office of Health Care Financing  
NJ Department of Health  
55 North Willow Street, 5th Floor  
Trenton, NJ 08608  
Attn: Helen Ghebregus/Richard Goldin

**For Regular mail:**

Office of Health Care Financing  
NJ Department of Health  
55 North Willow Street, 5<sup>th</sup> Floor  
PO Box 360  
Trenton, NJ 08625-0360  
Attn: Helen Ghebregus/Richard Goldin

Also, send the electronic cost report data, signature files, and the certified financial statements as e-mail attachments to the following email address:

[Financial.Reports@doh.nj.gov](mailto:Financial.Reports@doh.nj.gov)

Any questions regarding the completion or revision of these forms can be directed to Office of Health Care Financing, at (609) 376-0964. After June 30, 2021, requests for revisions to the forms are to be submitted on disk or e-mailed at the above address. A hard copy of the forms with the changes identified should accompany these revisions and must be printed on 8 ½" x 14" (legal size) white paper and not reduced.

Late submissions of Acute Care Hospital Cost Reports will subject your hospital to penalties not to exceed \$1000 for each calendar day in which the hospital not in compliance as specified in N.J.A.C. 8:31B-3.3(c). The Department will implement this penalty and any other statutory or regulatory sanctions from the first day that submissions are late. A separate fine of \$100.00 for each working day in which the hospital is not in compliance will be assessed for late submission of the hospital's final Audited Financial Statement. Inadequate or incomplete submissions will be treated as late submissions.

cc: Sean Hopkins, New Jersey Hospital Association  
Suzanne Ianni, Hospital Alliance of New Jersey