Order of Attachments
Cumberland County
SFY 2027

Attachment Number	Description	Report Reference
1	Licensed Hospitals	Fee 2
2	Hospital Consultative Activities prior to Fee and Expenditure Report Submission	Fee 5
3	Proposed Hospital Assessment Fee	Fee 6
4	Data Elements for Proposed Hospital Assessment Fee	Fee 6
5	Proposed Hospital Expenditure Model	Payments 1
6	DHS 2023 Encounter Data	Payments 1
7	Program Year Net Patient Revenue	Fee 6
8	Inflation (Net Patient Revenue)	Fee 6
9	Allocation of County Fees from County Option Programs	Payments 1
10	Federal Match Rate Calculation	
11	Total Payment Rate Comparisons to Commercial Rates	Payments 1
12	2023 ACR Demonstration - Submitted under separate cover	Payments 1

Attachment 1
Licensed Hospitals
Cumberland County
SFY 2027

Hospital Name	Address	Hospital Ownership	Hospital Type
Inspira Medical Center Vineland	1505 West Sherman Avenue, Vineland, NJ 08360	Not for Profit	Acute Care
Encompass Health Rehabilitation Hospital of Vineland	1237 West Sherman Avenue, Vineland, NJ 08360	For Profit	Rehabilitation

Attachment 2
Hospital Consultative Activities prior to Fee and Expenditure Report Submission
Cumberland County
SFY 2027

Activity	Date(s)
Email to hospitals requesting DHS data forms.	8/14/2025
Email to hospitals with key dates.	8/28/2025
Email to hospitals providing CY 2024 encounter data.	9/5/2025
Email to hospitals requesting to review encounter data.	10/10/2025
Email to hospitals requesting additional DHS data forms.	12/11/2025
Email to hospitals providing revised encounter data.	12/15/2025
Email to hospitals providing program status updates.	12/18/2025
Discussed model options and answered hospital questions.	January, 2026
Emails to hospitals requesting comment on recommended county model.	January, 2026
Resolved questions, comments, and concerns from hospitals on program proposal.	January, 2026

Attachment 3
Proposed Hospital Assessment Fee
Cumberland County
SFY 2027

	Assessment Basis	Assessment Rate	
Inpatient	Non-Medicare Discharges	$1,674.57	Total Inpatient Assessment divided by Total Inpatient Units = Inpatient Assessment Rate
Outpatient	Percent of NPR (OP)	5.69%	Total Outpatient Assessment divided by Total Outpatient Units = Outpatient Assessment Rate

Medicare ID	Medicaid ID	Hospital Name	Inpatient Assessment Units	Outpatient Assessment Units	Inpatient Modeled Assessment	Outpatient Modeled Assessment	Total Modeled Assessment
31-0032	3674509	Inspira Medical Center Vineland	10,774	231,093,726	$ 18,041,817	$ 13,149,233	$ 31,191,050
31-3036	193496	Encompass Health Rehabilitation Hospital	317	373	$ 530,839	$ 21	$ 530,860
			11,091	231,094,098	$ 18,572,656	$ 13,149,254	$ 31,721,910

Fee Limit Tests		
	Net Patient Revenue	Total Assessment
Program Year Net Inpatient Revenue	**$454,684,296**	**$18,572,656**
Program Year Net Outpatient Revenue	**$231,094,098**	**$13,149,254**
Total Program Year Net Patient Revenue	**$685,778,394**	**$31,721,910**

	Calculation	Fee Amount (Over) / Under Limit
NJAC 10:52B-2.1 Limit (5% of total net patient revenue)	$ 34,288,920	$ 2,567,010
Inpatient Fee Limit, as of 07.04.2025 (4.54% of Inpatient NPR)	$ 20,642,667	$ 2,070,011
Outpatient Fee Limit, as of 07.04.2025 (6% of Outpatient NPR)	$ 13,865,646	$ 716,392

Attachment 4
Data Elements for Proposed Hospital Assessment Fee
Cumberland County
SFY 2027

							Medicare Discharges, W/S S-3, Part I, Col 13					Total Discharges, W/S S-3, Part I, Col 15								
Medicare ID	Medicaid ID	Hospital Name	FYE Begin	FYE End	FY Days	Ownership	Total A&P and HMO	Sub IPF	Sub IRF	Sub Oth.	TOTAL - Annualized	Total A&P and HMO	Sub IPF	Sub IRF	Sub Oth.	TOTAL - Annualized	Non-Medicare Discharges	Inpatient NPR	Outpatient NPR	Inpatient and Outpatient NPR
31-0032	3674509	Inspira Medical Center Vineland	1/1/2024	12/31/2024	365	Private	5,499	128	-	-	5,627	15,398	952	-	51	16,401	10,774	$ 418,600,641	$ 231,093,726	$ 649,694,367
31-3036	193496	Encompass Health Rehabilitation Hospital	6/1/2023	5/31/2024	365	Private	833	-	-	-	833	1,150	-	-	-	1,150	317	$ 36,083,655	$ 373	$ 36,084,027
		Total					6,332	128	-	-	6,460	16,548	952	-	51	17,551	11,091	454,684,296	$ 231,094,098	$ 685,778,394

Attachment 5
Proposed Hospital Expenditure Model
Cumberland County
SFY 2027

Medicaid Payment Funding			
Estimated Assessment		$	31,721,910
State (DHS) Portion	1%	$	317,219
Cumberland County Portion	9%	$	2,854,972
Estimated New Medicaid Hospital Funding	90%	$	28,549,719
Estimated New Medicaid Hospital Funding Allocated from Gloucester County		$	1,589,548
Estimated Federal Medical Assistance Percentage (FMAP) for Managed Care			66.7996%
Estimated New Medicaid Hospital Funding with Federal Matching Funds		$	90,779,830
MCO Administrative Fee for Health Plan Assessment	6.1%	$	5,537,570
Estimated New Medicaid Hospital Funding with Federal Matching Funds (less MCO administrative fee)		$	85,242,260

** Medicaid payment estimates incorporate a weighted average FMAP based on 2023 encounters reported by DHS. 1% of the assessment fee is estimated for State administrative costs and 9% is retained for county use. 6.1% of the total pool of funds available for hospital payments is estimated for administrative costs of the Medicaid health plans.*

Estimated New Medicaid Hospital Funding with Federal Matching Funds (less MCO administrative fee)	$	85,242,260
Funding Pool	$	85,242,260
Estimated Uniform Per-Day Payment Increase: Class 1	$	3,513.31
Estimated Uniform Per-Day Payment Increase: Class 2	$	3,742.33

Medicaid Managed Care Estimated Payment Distributions

Hospital Name	Hospital Class for Directed Payment	Medicare ID	Inpatient Days	Inpatient Directed Payment
Inspira Medical Center Vineland	Class 1	31-0032	23,092	$ 81,129,442
Encompass Health Rehabilitation Hospital	Class 2	31-3036	1,099	$ 4,112,818
Total			**24,191**	**$ 85,242,260**

Medicaid Payment Limit		
Estimated Inpatient Payments	$	85,242,260
Total Estimated Payments	$	85,242,260
Grandfathered Preprint Total (SFY 2026)	$	85,242,367
Payment Amount (Over) / Under Limit	**$**	**107**

Attachment 6
DHS 2023 Encounter Data
Cumberland County
SFY 2027

Hospital Name	CY 2023 IP Enc Days
Inspira Medical Center Vineland	23,092
Encompass Health Rehabilitation Hospital	1,099
	24,191

Encounter Data																
Inpatient					CHIP				Expansion				Medicaid				Total 2023
County	Medicare ID Roll-up	Psych ID	NPI	Facility Name	2023-Q1	2023-Q2	2023-Q3	2023-Q4	2023-Q1	2023-Q2	2023-Q3	2023-Q4	2023-Q1	2023-Q2	2023-Q3	2023-Q4	
Cumberland	310032		1164487542	Inspira Medical Center Vineland	273	308	330	388	1,857	1,730	1,454	1,422	3,330	2,403	2,654	2,473	18,622
Cumberland	310032	31S032	1831143890	Inspira Inpatient Adult Behavioral Health Bridgeton	19	1	1	0	285	410	413	252	272	375	319	264	2,611
Cumberland	310032	31S032	1104870161	Inspira Intermediate Behavioral Care Unit Bridgeton	54	0	0	0	0	0	0	0	0	0	10	0	64
Cumberland	313036		1780725903	Encompass Health Rehabilitation Hospital of Vineland	0	0	0	0	108	210	183	231	57	139	91	80	1,099
Gloucester (transfer)	310332		1932747326	Inspira Inpatient Adult Behavioral Health Woodbury	0	0	0	10	271	227	338	250	176	90	183	250	1,795
Total								1,384				9,641				13,166	24,191
								5.7%				**39.9%**				**54.4%**	

Attachment 7
Program Year Net Patient Revenue
Cumberland County
SFY 2027

Net Patient Revenue

Medicare ID	Medicaid ID	Hospital Name	FYE Begin	FYE End	FY Days	INPATIENT G-2 Column 1	Hospital (Row 1, Column 1)	Subprovider - IPF (Row 2, Column 1)	Subprovider - IRF (Row 3, Column 1)	Subprovider - Other[Note1] (Row 4, Column 1)	Swing Bed - SNF (Row 5, Column 1)	Skilled Nursing Facility (Row 7, Column 1)	Total General Inpatient Care Services (Row 10, Column 1)	ICU (Row 11, Column 1)	Premature ICU (Row 11.01, Column 1)	NICU (Row 11.02, Column 1)	CCU (Row 12, Column 1)	Other Special Care (Row 15, Column 1)
31-0032		Inspira Medical Center Vineland	1/1/2024	12/31/2024	365		**653,835,516**	**49,088,274**	-	**16,548,671**	-	-	**719,472,461**	34,008,344	-	-	31,650,082	-
31-3036		Encompass Health Rehabilitation Hospital	6/1/2023	5/31/2024	365		**24,445,920**	-	-	-	-	-	**24,445,920**	-	-	-	-	-
		Total					678,281,436	49,088,274	-	16,548,671	-	-	743,918,381	34,008,344	-		31,650,082	-

Hospital Name	Total Intensive Care Type Inpatient hospital Services (sum of 11-15) (Row 16, Column 1)	Total Inpatient Routine Care Services (sum of 10 & 16) (Row 17, Column 1)	Ancillary Services (Row 18, Column 1)	Outpatient Services (Row 19, Column 1)	Other (specify) (Row 27, Column 1)	Total Patient Revenues (Row 28, Column 1)	Sum of Yellow Shaded Columns - Inpatient Gross	OUTPATIENT G-2 Column 2	Ancillary Services (Row 18, Column 2)	Outpatient Services (Row 19, Column 2)	Other (specify)[Note 2] (Row 27, Column 2)	Other (specify) (Row 27.01, Column 2)	Total Patient Revenues (Row 28, Column 2)	Sum of Green Shaded Columns - Outpatient Gross	Sum of Orange Shaded Columns - IP and OP Gross	Net Patient Revenue (NPR), W/S G-3 (Row 3, Column 1)
Inspira Medical Center Vineland	**99,171,993**	910,840,611	**600,932,596**	-	-	**1,419,577,050**	1,419,577,050		**554,225,644**	**227,917,700**	**48,916,572**	-	**913,786,190**	831,059,916	2,333,363,240	577,748,223
Encompass Health Rehabilitation Hospital	-	24,445,920	**17,102,369**	-	-	**41,548,289**	41,548,289		-	**510**	-	-	510	510	41,548,799	27,214,165
Total	99,171,993	935,286,531	618,034,965	-	-	1,461,125,339	1,461,125,339		554,225,644	227,918,210	48,916,572	-	913,786,700	831,060,426	2,374,912,039	604,962,388

Hospital Name	Annualized Inpatient Gross	Annualized Outpatient Gross	Annualized Total IP and OP Gross	Annualized Net Patient Revenue (NPR)	**Inpatient NPR for Tax Model (Inflated)**	**Outpatient NPR for Tax Model (Inflated)**	SNF Ancillary Calculati	SNF % of Routine	SNF Ancillary Revenue	Inflation for Cost Report NPR	**Estimated SFY 2027** Medicaid Inpatient Directed Payments	**Estimated SFY 2027** Medicaid Outpatient Directed Payments	**Inpatient & Outpatient NPR, Participating Hospitals**	**Inpatient NPR, Participating Hospitals**	**Outpatient NPR, Participating Hospitals**
Inspira Medical Center Vineland	1,419,577,050	831,059,916	2,333,363,240	577,748,223	**381,088,498**	**223,099,814**		0.00%	-	1.0842	$37,512,143	$7,993,912	$649,694,367	$418,600,641	$ 231,093,726
Encompass Health Rehabilitation Hospital	41,548,289	510	41,548,799	27,214,165	**30,350,143**	**373**		0.00%	-	1.1152	$ 5,733,512	$ -	$ 36,084,027	$ 36,083,655	$ 373
Total	1,461,125,339	831,060,426	2,374,912,039	604,962,388	**411,438,641**	**223,100,186**			-		**43,245,655**	**7,993,912**	**685,778,394**	**454,684,296**	**231,094,098**

Note 1: Based upon a discussion with the provider in prior years, Subprovider Other is for a long-term adolescent psychiatric services. The revenue is included in the calculation of the IP NPR.
Note 2: Observation revenue for outpatients that moved to inpatient units; included in outpatient revenue.
Note 3: Amounts in blue font are populated from the Cumberland County-Use Data Collection Form which excludes out-of-county data.

State Directed Payment Revenue Adjustments

Cumberland County		Inpatient Payments						Outpatient Payments								Adjustment to NPR	
Hospital Name	**Medicare ID**	**SFY 2027 Other SDP Estimate**	**SFY 2027 County Option Estimate**	**24 Other SDP (From "2026 Table 2 Summary - M&S - No Inflation")**	**SFY 2025 Other SDP (Not applicable)**	**SFY 2024 County Option**	**25 County Option**	**SFY 2027 Other SDP Estimate**	**SFY 2027 County Option Estimate**	**SFY 2024 Other SDP (Charity Care)**	**SFY 2025 Other SDP (Charity Care)**	**SFY 2024 Other SDP (Not applicable)**	**SFY 2025 Other SDP**	**SFY 2024 County Option**	**SFY 2025 County Option**	**Total IP Adjustment for State Directed Payment Revenue**	**Total OP Adjustment for State Directed Payment Revenue**
Inspira Medical Center Vineland	31-0032	$ -	$ 75,000,000	$ 9,933,619	$ -	$30,900,755	$34,141,340	$18,411,200		$ 1,104,555	$ 1,318,821	$ -	$ 18,411,200	$ -	$ -	$ 37,512,143	$ 7,993,912
Encompass Health Rehabilitation Hospital	31-3036	$ -	$ 6,812,944	$ -	$ -	$ 1,079,432	$ 875,974	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ 5,733,512	$ -
Total			$ 81,812,944	$ 9,933,619		$31,980,187	$35,017,315	$18,411,200	$ -	$ 1,104,555	$ 1,318,821		$ 18,411,200			$ 43,245,655	$ 7,993,912

Note: The inpatient adjustment includes the SFY 2027 estimated county option and other state directed payments, net of payments for the 2024 cost report period.

Attachment 8
Inflation
Cumberland County
SFY 2027

Inflation for Net Patient Revenue from Cost Report Data

Cost Report FYE	Midpoint of Cost Report FYE	Inflation Factor - Midpoint of Cost Report Period	Inflation Factor - Midpoint of Implementation State Fiscal Year (1/1/2027)	Inflation
05/31/24	Q4 2023	2.7940	3.1160	1.1152
12/31/24	Q3 2024	2.8740	3.1160	1.0842

Inflation: IHS Markit Hospital Market Basket, IHS Markit Healthcare Cost Review Q2 2025, Table 6.3

Attachment 9
Allocation of County Fees from County Option Programs
Cumberland County
SFY 2027

		Total	Inspira Health Center Woodbury
County Location of Hospital Main Campus		**All**	**Gloucester**
Estimated Assessment		$ 1,766,164	$ 1,766,164
State (DHS) Portion	1%	$ 17,662	$ 17,662
Other County Portion	9%	$ 158,955	$ 158,955
Estimated Hospital Funding Allocable to Cumberland County	90%	**$ 1,589,547**	**$ 1,589,548**

Attachment 10
Federal Match Rate Calculation
Cumberland County
SFY 2027

Federal Medicaid Match Rate Estimate based on CY 2023 Encounters				
	Medicaid	**Expansion**	**CHIP**	**Calculated Weighted Average Rate**
Federal Match Rates for Medicaid Populations - IP	50%	90%	65%	
Patient Days Distribution CY 2023	54.4%	39.9%	5.7%	
Weighted Value	27.21%	35.87%	3.72%	66.7996%

Encounter Data															
Inpatient					CHIP				Expansion				Medicaid				Total 2023
County	**Medicare ID Roll-up**	**Psych ID**	**NPI**	**Facility Name**	2023-Q1	2023-Q2	2023-Q3	2023-Q4	2023-Q1	2023-Q2	2023-Q3	2023-Q4	2023-Q1	2023-Q2	2023-Q3	2023-Q4	
Cumberland	310032		1164487542	Inspira Medical Center Vineland	273	308	330	388	1,857	1,730	1,454	1,422	3,330	2,403	2,654	2,473	18,622
Cumberland	310032	31S032	1831143890	Inspira Inpatient Adult Behavioral Health Bridgeton	19	1	1	0	285	410	413	252	272	375	319	264	2,611
Cumberland	310032	31S032	1104870161	Inspira Intermediate Behavioral Care Unit Bridgeton	54	0	0	0	0	0	0	0	0	0	10	0	64
Cumberland	313036		1780725903	Encompass Health Rehabilitation Hospital of Vineland	0	0	0	0	108	210	183	231	57	139	91	80	1,099
Gloucester (transfer)	310332		1932747326	Inspira Inpatient Adult Behavioral Health Woodbury	0	0	0	10	271	227	338	250	176	90	183	250	1,795
Total								1,384				9,641				13,166	24,191
								5.7%				39.9%				54.4%	

Note: "<10" was replaced with "1", per DMAHS instructions for modeling.

Attachment 11
Total Payment Rate Comparisons to Commercial Rates
Cumberland County
SFY 2027

Table 2: Provider Payment Analysis

Provider Class(es)	Average Base Payment Level from Plans to Providers (absent the SDP)	Effect on Total Payment Level of State Directed Pmt (SDP)	Effect on Total Payment Level of Other SDPs	Effect on Total Payment Level of Pass-Thru Payments	Total Payment Level (after accounting for all SDP and PTPs)
Acute Inpatient Services Class 1	22.4%	47.2%	0.0%	0.0%	69.6%
Acute Inpatient Services Class 2	17.3%	50.3%	0.0%	0.0%	67.6%

Cumberland County IP Class 1 Total Payment Ra	Inpatient			
	Medicaid Base Payment	**Cumberland County Option**	**Other State Directed Payment**	**Cumberland Commercial**
Avg Pmt Per Unit:				
Insp VL	$ 1,670.87	$ 3,513.31	$ -	$ 7,446.05
Weighted Avg Pmt per Unit (Day)	$ 1,670.87	$ 3,513.31	$ -	$ 7,446.05
% to ACR	**22.4%**	**47.2%**	**0.0%**	**100.0%**
Sum of Base, CO, OSD percentages			**69.6%**	
Medicaid Base Payment Data:				
Inspira FY 2023 VL Base Units in Days	23,092	23,092	23,092	23,092
Total hospital Base Units in Days	23,092	23,092	23,092	23,092
Inspira VL Base Payments	$ 36,704,559			
Base Payment Inflation Factor	105.12%			
Inspira VL Base Payments Inflated	$ 38,583,833			
Medicaid County Option Preprint Payments:				
SDP to Hospital per Unit (Day) - Class 1		**$ 3,513.31**		
SDP estimated distribution to hospitals		$ 81,129,442		
Other SDP - Class 1			$ -	
Other SDP - Class 2			$ -	
Total Payments	$ 38,583,833	**$ 81,129,442**	$ -	$ 171,944,187

Cumberland County IP Class 2 Total Payment R	Inpatient			
	Medicaid Base Payment	**Cumberland County Option**	**Other State Directed Payment**	**Cumberland Commercial**
Avg Pmt Per Unit:				
Encompass	$ 1,286.71	$ 3,742.33	$ -	$ 7,446.05
Weighted Avg Pmt per Unit (Day)	$ 1,286.71	$ 3,742.33	$ -	$ 7,446.05
% to ACR	**17.3%**	**50.3%**	**0.0%**	**100.0%**
Sum of Base, CO, OSD percentages			**67.5%**	
Medicaid Base Payment Data:				
Encompass FY 2023 Base Units in Days	1,099	1,099	1,099	1,099
Total hospital Base Units in Days	1,099	1,099	1,099	1,099
Encompass Base Payments	$ 1,345,217			
Base Payment Inflation Factor	105.12%			
Encompass Base Payments Inflated	$ 1,414,092			
Medicaid County Option Preprint Payments:				
SDP to Hospital per Unit (Day) - Class 2		**$ 3,742.33**		
SDP estimated distribution to hospitals		$ 4,112,818		
Other SDP - Class 1			$ -	
Other SDP - Class 2			$ -	
Total Payments	$ 1,414,092	**$ 4,112,818**	$ -	$ 8,183,209

SFY 2027 Rate Certification Trend	
	IP Unit Cost Trend (Days)
County Trend CY 2023 - SFY 2027	5.12%

Notes:
• Medicaid MCO Encounter Payments (CY2023) are projected to the mid-point of the SFY 2027 program period.
• Other SDPs included will be submitted in SFY 2027 Preprints.
• ACRs are based on hospital-submitted commercial payment data for fiscal year 2023.
• County Option state directed payments used in the ACR demonstration reflect total SDP payments to be distributed to hospitals.