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and analysis

Standardized Financial Statement Filing Instructions

Last updated November 2026

Section I: General Information Regarding Submissions

Summary

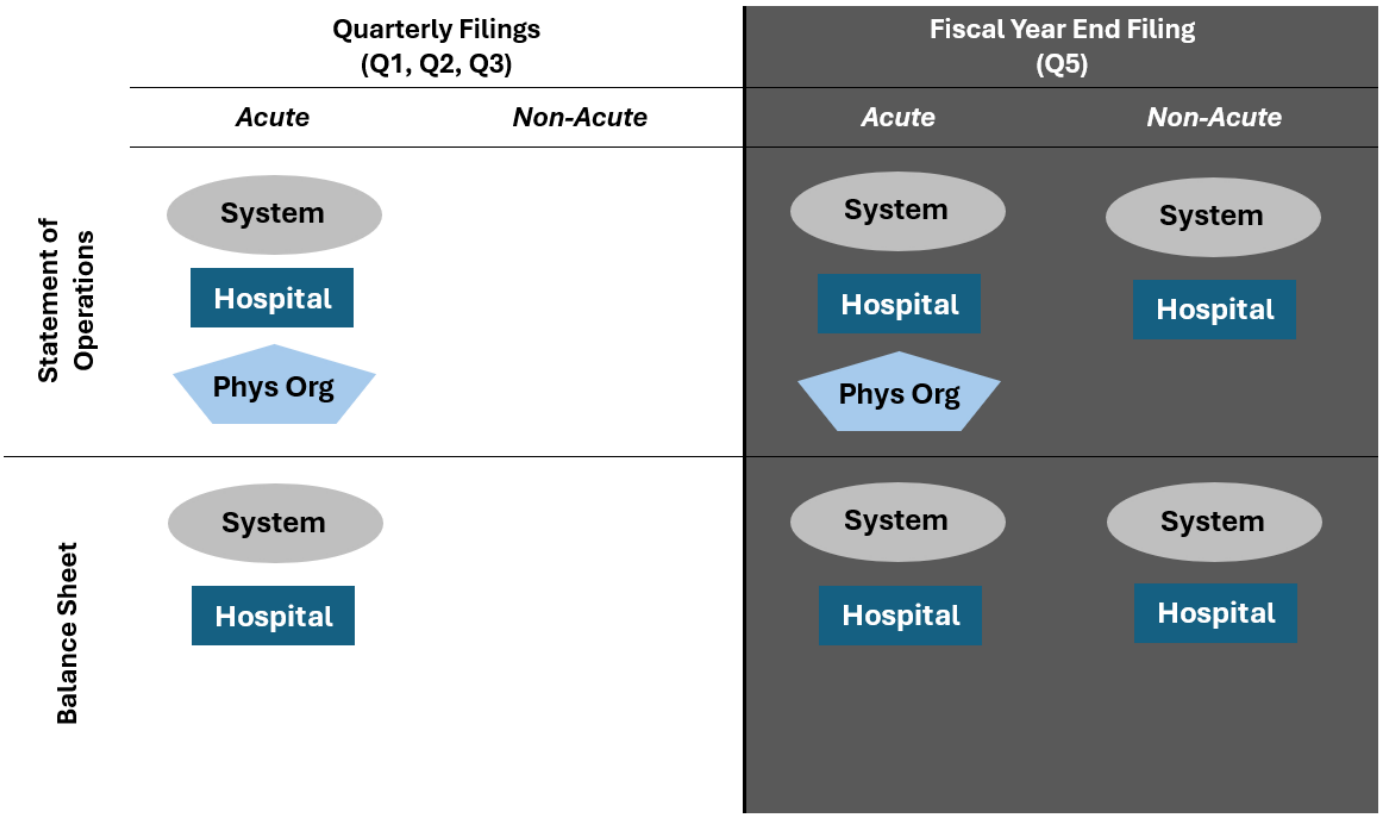
These instructions apply to both the Annual and Year-to-Date Financial submissions. Data are to be submitted by the Hospital Health System, if applicable, or by the Hospital if no Parent Organization has been identified. All submitted statements must be prepared in accordance with Generally Accepted Accounting Principles (GAAP). Amounts must be reported in whole dollars. These instructions were last revised in October 2026.

For Acute Hospital Health Systems:

Balance Sheets and Statements of Operations are due for the Hospital Health Systems and their affiliated Hospitals on a quarterly basis. For affiliated Physician Organizations, Statements of Operations are also due on a quarterly basis. See the diagram below.

For Non-Acute Hospitals and other Health Care Entities:

Balance Sheet and Statement of Operations are due annually for each entity. If a Non-Acute Health Care Entity is affiliated with a Hospital Health System/ Parent Organization, the data for the Non-Acute Health Care Entity should be submitted with that of the affiliated Parent Organization. If no Parent Organization exists, the Health Care Entity may report as an Unaffiliated Hospital. See the diagram below.



Submission Requirements

Each Hospital Health System, Hospital, and Physician Organization is required to file the Standardized Financial Statements electronically using the Excel template provided by CHIA. Each report must be submitted according to Hospital Health System (or Unaffiliated Hospital, if applicable) using the pre-formatted Excel template and submitted through the CHIA Submissions portal located on CHIA's website. The Excel template and this Data Specification Manual are available on CHIA's webpage.

Hospital staff must be registered with CHIA to submit filings. Returning filers should use their existing usernames and passwords; new users will need to complete the User Agreement for Hospitals (also see Agreement instructions). Both the User Agreement and the corresponding instructions are available on CHIA's website. Completed forms should be submitted to DL-Data-Submitter-HelpDesk@chiamass.gov.

CHIA Contact Information

To troubleshoot issues with uploading the complete submission to the CHIA submissions website, contact:	**Help Desk** DL-Data-Submitter-HelpDesk@chiamass.gov
For assistance regarding technical difficulties with the Standardized Financial Submission Excel template file, contact:	**Katherine Garrett** katherine.garrett@CHIAmass.gov

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Section II: Key Term Definitions

Key Term	Description	Regulation (if applicable)
CHIA	The Center for Health Information and Analysis established under M.G.L. c. 12C.	957 CMR 9.00
Excel Row	Excel Row and Excel Column refer to the row or column number, respectively, in the Excel grid; *not* the row or column number within a given table in the template. For example, the top leftmost cell of every sheet falls in Excel Column 1 and Excel Row 1, but the top leftmost cell of a given *table* may fall in a different Excel Column and Row combination.	
Excel Column		
Hospital Health System (HHS)	An entity that has a controlling financial interest in one or more hospitals.	
Health Care Entity (HCE)	A Hospital, Physician Organization, or Parent Organization subject to the reporting requirements of 957 CMR 9.00.	957 CMR 9.00
Fiscal Year	A fiscal year is a twelve-month period during which an entity keeps its accounts, and which is identified by the calendar year in which it ends. This submission reports all information to date as of the beginning of the identified Fiscal Year for the selected Hospital Health System and its subsidiaries.	
Primary Filer	The person primarily responsible for completing the Affiliated Entities submission. This person should be employed by the Hospital Health System and be prepared to either (1) respond directly to any follow-up questions from CHIA about the reporting material, or (2) coordinate a response thereto by consulting the relevant parties.	
Parent Organization	An entity that has a Controlling financial interest in one or more hospitals.	957 CMR 9.00
Unaffiliated Hospital	A hospital with no Hospital Health System affiliation.	

Section III: File Structure

With no Hospital System selected on the "System" tab, all three tabs are visible: "System," "Hospitals," and "Phys Orgs".

Once a Hospital Health System (HHS) is selected on the "System" tab, the Excel template will automatically populate with the appropriate number of SFS template columns on each tab for that Hospital Health System. Each SFS template column on both the "Hospitals" and "Phys Orgs" tabs will be labeled with a Health Care Entity's name and CHIA-assigned organization identification number to clearly indicate where the filer should enter each Health Care Entity's data. If an HHS has no entities of a given type (e.g. zero physician organizations), this tab will disappear.

As an example, imagine HHS "ABC" has three hospitals and two physician organizations. When HHS ABC is selected on the "System" tab, the Excel template will automatically generate SFS template columns for each of the three hospitals on the "Hospitals" tab and for each of the two physician organizations on the "Phys Orgs" tab.

Note that filers entering data on behalf of Unaffiliated Hospitals with no system affiliations should simply select their hospital name from the "Hospital Health System" drop down. This will cause the "Hospitals" and "Phys Orgs" tabs to disappear. The SFS data for the Unaffiliated Hospital can then simply be entered on the "System" tab.

Section IV: Data Input Descriptions and Requirements

HHS Filer and Information Fields (Light Blue Box) on the "System" tab

In the light blue box in the top left corner of this tab, filers will input basic information about the submission including the name of the Hospital Health System, the fiscal year, and the date of submission. Filers must also input the contact information of the person primarily responsible for completing this filing.

In the Standardized Financial Statement template starting on Excel Row 12, filers will input the Standardized Financial Statement data for their Hospital Health System. Any comments or explanatory information may be entered on the relevant row in the "Comments" column (Excel Column L).

If the filer is filing on behalf of an Unaffiliated Hospital, the filer should enter the Standardized Financial Statement data for that Unaffiliated Hospital on this tab.

Field. No.	Field	Description	Excel Row	Input Type
N/A	Hospital Health System Name	The name of the Hospital Health System. If the filing is being completed on behalf of an Unaffiliated Hospital, then the name of the Unaffiliated Hospital. If a Hospital Health System or Unaffiliated Hospital name is absent from the drop-down selection list, email katherine.garrett@chiamass.gov to resolve this issue.	3	Drop-down selection
N/A	Hospital Health System ID	The CHIA-assigned ID number associated with the Hospital Health System entered in the "Hospital Health System Name" field. This will populate automatically based on the selected system.	4	Auto-populated
N/A	Email Address of Filer	The email address of the filer primarily responsible for completing this Standardized Financial Statement submission. If there are any data discrepancies or issues with the submission, CHIA will direct follow-up questions to this email address.	5	Filer input
N/A	Fiscal Year	The fiscal year of the data reported in the submission.	6	Filer input
N/A	Reporting Period	If the submission contains data from fiscal quarters 1, 2, or 3, then this field is equal to the fiscal quarter. If this submission contains year-end financial data, this field is equal to 5.	7	Filer input

Balance Sheet

Filers must enter a value in the designated space on each line unless otherwise specified. If a line is left blank, it will be interpreted as a zero. Round all values to the nearest whole dollar. Any comments or additional information for a given line may be entered in the "Comments" column.

Field No.	Field	Description	Excel Row	Input Type
Assets – Current Assets				
A1	Cash and Cash Equivalents	Cash equivalents are short-term, highly liquid investments (including note receivables) with a maturity of 3 months or less. These exclude any amount whose use is limited by board-designation or other arrangements under trust agreements or with third party payers.	18	Filer input
A2	Short Term Investments	Investments in equity or fixed-income securities with a maturity of 3 to 12 months.	19	Filer input
A3	Current Assets Whose Use is Limited	Any current portion of assets which both (a) are limited in use by any board-designated, trustee-held, or other designations, and (b) cannot be used for liquidity purposes.	20	Filer input
A4	Net Patient Accounts Receivable	Patient accounts receivable, less an allowance for uncollectible and contractual adjustments.	21	Filer input
A5	Receivables Due From Affiliates	Transferred funds--including loans, advances, transfers, and equity contributions made--that are expected to be received from related entities within the current accounting period.	22	Filer input
A6	Board-Designated Current Assets	Any current portion of assets which both (a) are limited in use by a board-designation and (b) can be used for liquidity purposes.	23	Filer input
A7	Third Party Settlements	Sum of all final settlements due to the entity.	24	Filer input
A8	Other Current Assets	The sum value of all receivables and all other current assets not included in Lines A1 through A7	25	Filer input
A9	Other Liquid Funds	Any portion of current assets not included in lines A1-A8 that are liquid. "Liquid" describes an asset that can be converted to cash in three months or fewer.	26	Filer input
A10	Total Current Assets	The sum of Lines A1 through A9.	27	Auto-populated
Assets – Non-Current Assets				
A11	Non-Current Liquid Funds	The sum value of all liquid assets that are non-current, plus any portion of non-current assets that are board-	29	Filer input

		designated for liquid purposes. "Liquid" describes an asset that can be converted to cash in three months or fewer.		
A12	Non-Current Assets Whose Use is Limited	Any non-current portion of assets, whose use is limited.	30	Filer input
A13	Contribution Receivables	The total value of all contributions, pledges, gifts, and bequests from donors that are not expected to be collected during the current period.	31	Filer input
A14	Interest in Net Assets	The total value of interest in the net assets of a beneficiary organization if the entities have an on-going economic interest in one another (FASB 136).	32	Filer input
A15	Investment in Affiliates	The total recorded value of all equity investments in entities that are related to the organization.	33	Filer input
A16	Gross Property Plant and Equipment	The gross value of all land, buildings, equipment, construction in progress, and capitalized leases.	34	Filer input
A17	Less: Accumulated Depreciation	The total value of all recorded depreciation of PP&E and amortization of capitalized leases.	35	Filer input
A18	Net Property Plant and Equipment	The difference between Line A16 minus Line A17.	36	Auto-populated
A19	Goodwill and Other Intangible Assets	The total recorded value of all non-tangible assets. This may include the recorded value of customer loyalty, brand reputation, licenses, or patents.	37	Filer input
A20	Other Non-Current Assets	All other non-current assets not included in Lines A11 through A19.	38	Filer input
A21	Total Non-Current Assets	The sum of Lines A11 through A20.	39	Auto-populated
A22	Total Assets	The sum of Lines A10 and A21.	40	Auto-populated
Liabilities and Net Assets or Equity – Current Liabilities				
L1	Current Long-Term Debt	The current portion of all long-term debt, capital leases, and notes payable.	43	Filer input
L2	Estimated Third Party Settlements	Sum of all settlements that the entity owes or is expected to owe.	44	Filer input
L3	Current Liabilities Due to Affiliates	Transferred funds (including loans, advances, transfers and equity contributions received) that are expected to be paid or returned to related entities within the current accounting period.	45	Filer input
L4	Current Operating Lease Liability	The portion of the remaining future operating lease payments, discounted by the applicable interest rate, that will be settled within the next 12 months.	46	Filer input
L5	Other Current Liabilities	All other current liabilities not included on Lines L1 through L4.	47	Filer input

L6	Total Current Liabilities	The sum of Lines L1 through L4.	48	Filer input
Liabilities and Net Assets or Equity – Long Term Liabilities				
L7	Long Term Debt Net of Current Portion	All long-term debt obligations—excluding current portion—under capital leases and notes payable.	50	Filer input
L8	Accrued Retirement Benefits	The total value of retirement benefits owed to participants and beneficiaries as of the close of the reporting period. This includes the value of future benefits and projected administrative expenses, minus the present value of future contributions.	51	Filer input
L9	Non-Current Liabilities Due to Affiliates	Transferred funds (including loans, advances, transfers and equity contributions received) received by the entity that are not expected to be paid or returned to related entities in the current accounting period.	52	Filer input
L10	Other Non-Current Liabilities	All other non-current liabilities not included on Lines L7 through L9.	53	Filer input
L11	Total Non-Current Liabilities	The sum of Lines L7 through L10.	54	Auto-populated
L12	Total Liabilities	The sum of Lines L6 and L11.	55	Auto-populated
Net Assets or Equity				
Q1	Net Assets Without Donor Restrictions or Equity	Total value of unrestricted net assets or equity.	57	Filer input
Q2	Net Assets With Donor Restrictions	Total value of all net assets for which the use is limited by any donor restrictions or stipulations.	58	Filer input
Q3	Total Net Assets or Equity	The difference between Line A22 minus Line L12. Must match the sum of E1 and E2.	59	Auto-populated
Q4	Total Liabilities and Net Assets or Equity	The sum of Line L12 and Line E3.	60	Auto-populated

Statement of Operations

Filers must enter a value in each line unless otherwise specified. If a line is left blank, it will be interpreted as a zero. Round all values to the nearest whole dollar. Any comments or additional information for a given line may be entered in the "Comments" column.

Field No.	Field	Description	Excel Row	Input Type
Operating Revenue				
R1	Net Patient Service Revenue	All revenue received from claims-based payment arrangements. This should be calculated as Gross Patient Service Revenue less: (1) contractual adjustments, (2) charity/free care charges, (3) courtesy or policy discounts, and (4) the provision for bad debt.	71	Filer input
R2	Direct Research Revenue	All direct revenue from research activities, including public and private research grants.	72	Filer input
R3	Other Operating Revenue	Total revenue from services other than health care provided to patients. This includes sales and services to non-patients.	73	Filer input
R4	Net Assets Released From Restrictions Used for Operations	Net assets released from donor restrictions that both incurred expenses and satisfied donor stipulations (e.g. by occurrence of a specified event or passage of a set amount of time).	74	Filer input
R5	Total Operating Revenue	The sum of Lines R1 through R4.	75	Auto-populated
Non-Operating Revenue				
R6	Realized Gains/Losses	Net change in the value of any financial assets that the entity realized by selling during the reporting period.	77	Filer input
R7	Unrealized Gains/Losses	Net change in the value of any financial assets that the entity has yet to realize by selling.	78	Filer input
R8	Other Investment Revenue	All income, including that from interest and dividends, derived from the ownership of financial assets. This does not include any realized gains or losses from the sale of securities during the reporting period.	79	Filer input
R9	Non-Operating Gains/Losses	These are gains and losses that result from an entity's peripheral or incidental transactions. These may include subsidies received from governmental or community agencies, or gains/losses on sale or disposal of real assets.	80	Filer input
R10	Net Contribution Revenue	Total value of all donations, gifts, or bequests of cash or other assets from donors that are not revocable, repayable or reciprocal.	81	Filer input

R11	Other Non-Operating Revenue	All other non-operating revenue not included in Lines 44 through 48.	82	Filer input
R12	Total Non-Operating Revenue	The sum of Lines R6 through R12.	83	Auto-populated
R13	Total Unrestricted Revenue, Gains and Other Support	The sum of Lines R5 and R12.	84	Auto-populated
Expenses				
E1	Salary and Benefit Expense	Total cost of all salaries, wages and benefits paid to employees and staff. This includes paid vacation, contribution to pension funds, and insurance coverage.	86	Filer input
E2	Temporary RN Staffing Expense	Aggregate amount spent by the entity in the reporting period on temporary RN staffing. Temporary RN staff include registered nurses on short-term contracts obtained through a third-party staffing agency, including but not limited to per diem nurses, travel nurses, and nurses on assignment for a few months at a time.	87	Filer input
E3	Temporary non-RN Clinical Staffing Expense	Aggregate amount spent by the entity in the reporting period on temporary non-RN clinical staffing. Temporary non-RN clinical staffing include clinical staff that are not registered nurses or physicians obtained through a third-party staffing agency. These contracts may last days or a few months.	88	Filer input
E4	Temporary Physician/Hospitalist Staffing Expense	Aggregate amount spent by the entity in the reporting period on temporary physician/hospitalist staffing. Temporary physician/hospitalist staffing (e.g. locums) include physicians working on a temporary basis and paid as independent contractors either through a contract or third-party agency.	89	Filer input
E5	Other Temporary Staffing Expense	All other temporary staffing expenses not reported in Lines E1 through E4.	90	Filer input
E6	Total Temporary Staffing Expense	The sum of Lines E2 through E5.	91	Auto-populated
E7	Depreciation and Amortization Expense	Depreciation is the allocation of the cost of tangible fixed assets. Amortization refers to allocation of cost of intangible assets.	92	Filer input
E8	Interest Expense	Aggregate expenses incurred for the use of money during the reporting period.	93	Filer input

E9	Health Safety Net Assessment	Total value of payments to the Health Safety Net over the reporting period.	94	Filer input
E10	Research Expense	Sum value of all expenses incurred through the entity's research activities during the reporting period.	95	Filer input
E11	Drug and Pharmacy Expenses	Total value of all drug and pharmacy expenses over the reporting period.	96	Filer input
E12	Supplies and Medical Equipment Expenses	Total value of all expenses incurred in the acquisition and maintenance of health care supplies and equipment over the reporting period.	97	Filer input
E13	Energy/Utilities	Total value of all energy and utility costs over the reporting period.	98	Filer input
E14	Other Operating Expenses	All other operating expenses not reported in Lines E1 through E13.	99	Filer input
E15	Net Nonrecurring Gains/Losses	Amounts related to one-time, nonrecurring, or highly infrequent gains or losses. This category may include gains/losses from the sale of land or lines of businesses, casualty or natural disaster losses. This does not include any gains or losses resulting from investment activity.	100	Filer input
E16	Total Expenses Including Nonrecurring Gains/Losses	The sum of Lines E1 and E6 through E15.	101	Auto-populated
E17	Total Excess of Revenue, Gains and Other Support Over Expenses	The difference between Line R13 and Line E16.	102	Auto-populated
Other Changes in Unrestricted Net Assets				
T1	Transfers from/to Affiliated Health Care Entities	Total value of funds transferred from and/or to affiliates that provide healthcare.	104	Filer input
T2	Transfers from/to System	Total value of funds transferred from and/or to the Parent Organization.	105	Filer input
T3	Changes in Unrestricted Assets Related to Pension Activities	Amounts related to changes in unrestricted assets related to pension activities other than the annual net periodic pension expense.	106	Filer input
T4	Other Changes in Unrestricted Net Assets	Any other changes in unrestricted net assets not included in Lines T1 through T3.	107	Filer input
T5	Total Increase or Decrease in Unrestricted Net Assets	The sum of Lines T1 through T4.	108	Auto-populated

Financial Metrics

All the Financial Metric fields are auto-calculated. No filer input is required in this table. Any comments or additional information for a given line may be entered in the "Comments" column. Otherwise, this column may be left blank.

Field No.	Field	Description	Excel Row	Input Type
Operating Revenue				
M1	Operating Margin	**Definition**: (Total Operating Revenue - Total Expenses) / Total Revenue **Formula**: (R5 – E16) / R13 Operating margin measures the profitability of the Health Care Entity's primary activities. Operating income is income from the normal operations of an entity, including patient care, research, gift shop sales, parking, and cafeteria operations, minus the expenses associated with such activities.	118	Auto-populated
M2	Non-Operating Margin	**Definition**: Non-Operating Revenue / Total Revenue. **Formula**: R12 / R13 Non-operating margin measures the profitability of the Health Care Entity's non-health care activities. Non-operating income includes items that are not related to operations, such as: investment income, contributions, gains from the sale of assets, and other unrelated business activities.	119	Auto-populated
M3	Total Margin	**Definition**: (Total Revenue - Total Expenses) / Total Revenue **Formula**: E17 / R13 Total margin measures the overall profitability of the Health Care Entity, including both operating and non-operating surpluses (or losses).	120	Auto-populated
M4	Current Ratio	**Definition**: Total Current Assets / Total Current Liabilities **Formula**: A10 / L6	121	Auto-populated

		This ratio measures the Health Care Entity's ability to meet its current liabilities with its current assets. A ratio of 1.0 or higher indicates that all current liabilities could be adequately covered by the Health Care Entity's existing current assets.		
M5	Days in Accounts Receivable	**Definition**: Net Patient Accounts Receivable / (Net Patient Service Revenue / Number of days in period)* **Formula**: A4 / (R1 / number of days in period) This ratio measures the average number of days it takes the Health Care Entity to collect payments due. A larger number of days represents cash that is unavailable for use in operations. *Note: Number of days in period: Quarter 1 = 91.25, Q2 = 182.5, Q3 = 273.75, Q5/Annual = 365.	122	Auto-populated
M6	Average Payment Period	**Definition**: (Total Current Liabilities - Estimated 3rd Party Settlements) / [(Total Expenses - Depreciation Expense and Amortization Expense) / Number of days in period]* **Formula:** (L6 – L2) / [(E16 – E7) / Number of days in period*] This ratio measures the average number of days it takes a Health Care Entity to pay its bills. *Note: Number of days in period: Quarter 1 = 91.25, Q2 = 182.5, Q3 = 273.75, Q5/Annual = 365.	123	Auto-populated
M7	Debt Service Coverage Ratio	**Definition**: (Excess of Revenue, Gains and Other Support + Depreciation Expense and Amortization Expense + Interest Expense – Unrealized Gains/Losses) / (Interest Expense + Current Long-Term Debt) **Formula:** (E17 + E7 + E8 – R9) / (E8 + L1) This ratio measures the ability of a Health Care Entity to cover its current debt obligations with funds derived from operating and non-operating activity. A higher ratio indicates that the HCE is better able to meet its financing commitments. A ratio of 1.0 indicates that average income would exactly cover current interest and principal payments on long-term debt.	124	Auto-populated
M8	Cash Flow to Total Debt	**Definition**: (Excess of Revenue, Gains and Other Support Over Expenses + Depreciation and Amortization Expense –	125	Auto-populated

		Unrealized Gains/Losses) / (Total Current Liabilities + Long-Term Debt Net of Current Portion) **Formula:** (E17 + E7 – R9) / (L6 + L7) This ratio reflects the amount of cash flow being applied to total outstanding debt (current plus long-term). The lower the ratio, the more likely that the Health Care Entity will be unable to meet debt payments of interest and principal.		
M9	Equity Financing Ratio	**Definition**: Total Net Assets / Total Assets **Formula:** E4 / A22 This ratio measures the proportion of total assets financed by equity (as opposed to debt). Low values indicate that the Health Care Entity used substantial debt financing to fund asset acquisition and, therefore, may have difficulty taking on more debt to finance further asset acquisition.	126	Auto-populated
M10	Average Age of Plant	**Definition**: Accumulated Depreciation / Depreciation and Amortization Expense **Formula**: A17 / E7 Indicates the financial age of the fixed assets of the Health Care Entity. The older the average age, the greater the short-term need for capital resources.	127	Auto-populated
M11	Days Cash on Hand (DCOH)	**Definition:** (Cash and Cash Equivalents + Short Term Investments + Board-Designated Current Assets + Other Liquid Funds) / ((Total Expenses – Depreciation and Amortization Expense – Nonrecurring Gains and Losses) / 365) **Formula**: (A1 + A2 + A6 + A9) / [(E16 – E7 – E15) / 365] The number of days that the Health Care Entity can continue to pay its operating expenses with the amount of cash available.	128	Auto-populated
M12	Long Term Debt to Total Capitalization	**Definition:** Long Term Debt Net of Current Portion / (Long Term Debt Net of Current Portion + Net Unrestricted Assets) **Formula**: L17 / (L17 + E1) Ratio of the Health Care Entity's long-term debt to its total capital.	129	Auto-populated

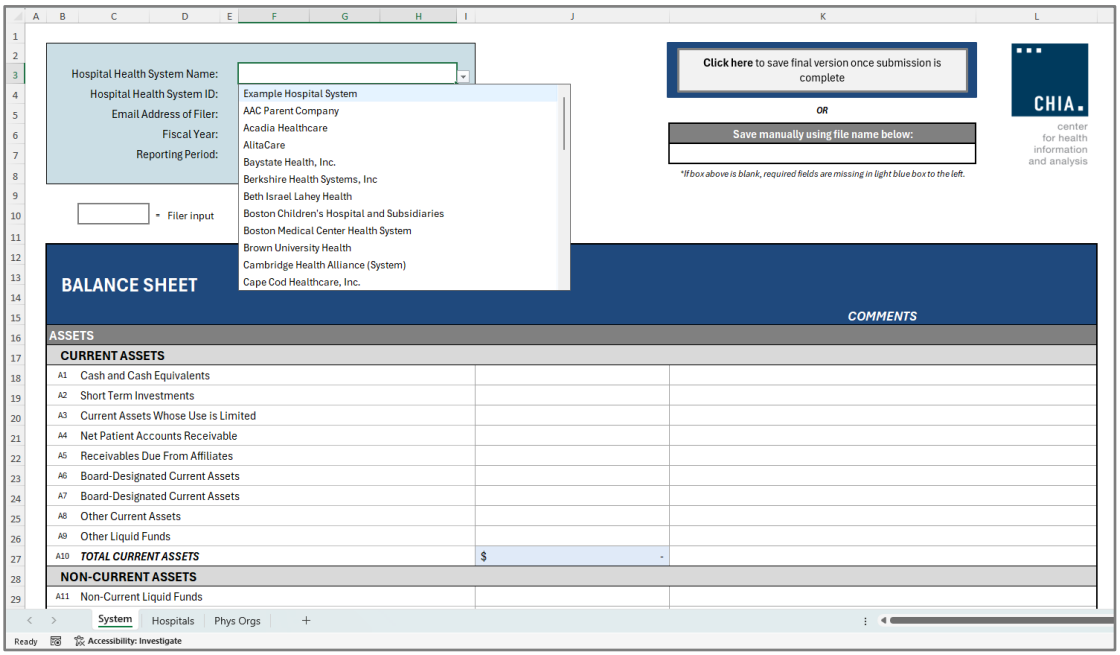
Comments

Any entry in the “Comments” column is strictly optional. The “Comments” column provides space in case an entity volunteers to disclose information to provide explanation or clarification of data presented. For example, these comments may provide an explanation of any variance in the data from the audited financial statement that might not be evident from the financial statements alone. These comments will be available to both CHIA staff and the public.

Section V: Appendix

Template User Guide (Step by Step)

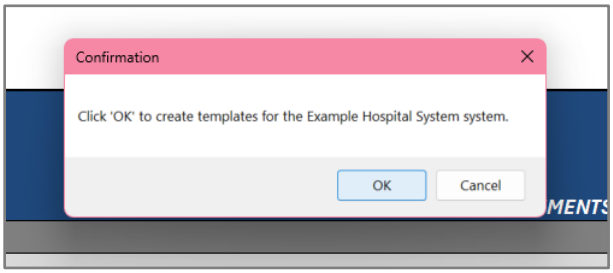
Step 1) Select HHS. On the "System" tab, select a Hospital Health System or Unaffiliated Hospital in the drop down in cell F3.



If a Hospital Health System or Unaffiliated Hospital name is missing from the drop-down, email katherine.garrett@chiamass.gov to resolve this issue.

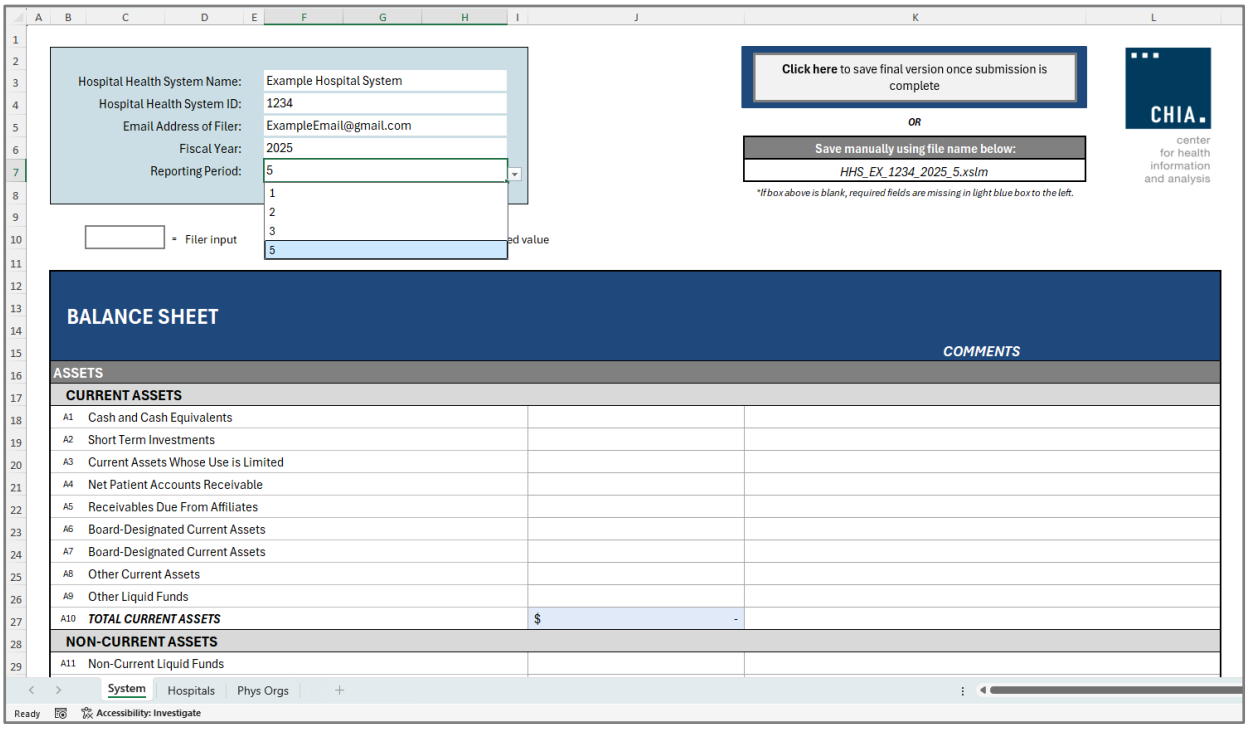
If selecting a Hospital Health System (HHS):
(Note: click here to see instructions for an Unaffiliated Hospital.)

HHS Step 2) Create Necessary SFS Templates. A pop-up confirmation will appear. Click "OK" to prompt the file to create the exact number of SFS data templates required for each entity type (hospitals and physician organizations) for that HHS. If there are no entities of a given type (e.g. no physician organizations), that tab will disappear. Note that there may be a brief (<5 second) loading period after clicking "OK."

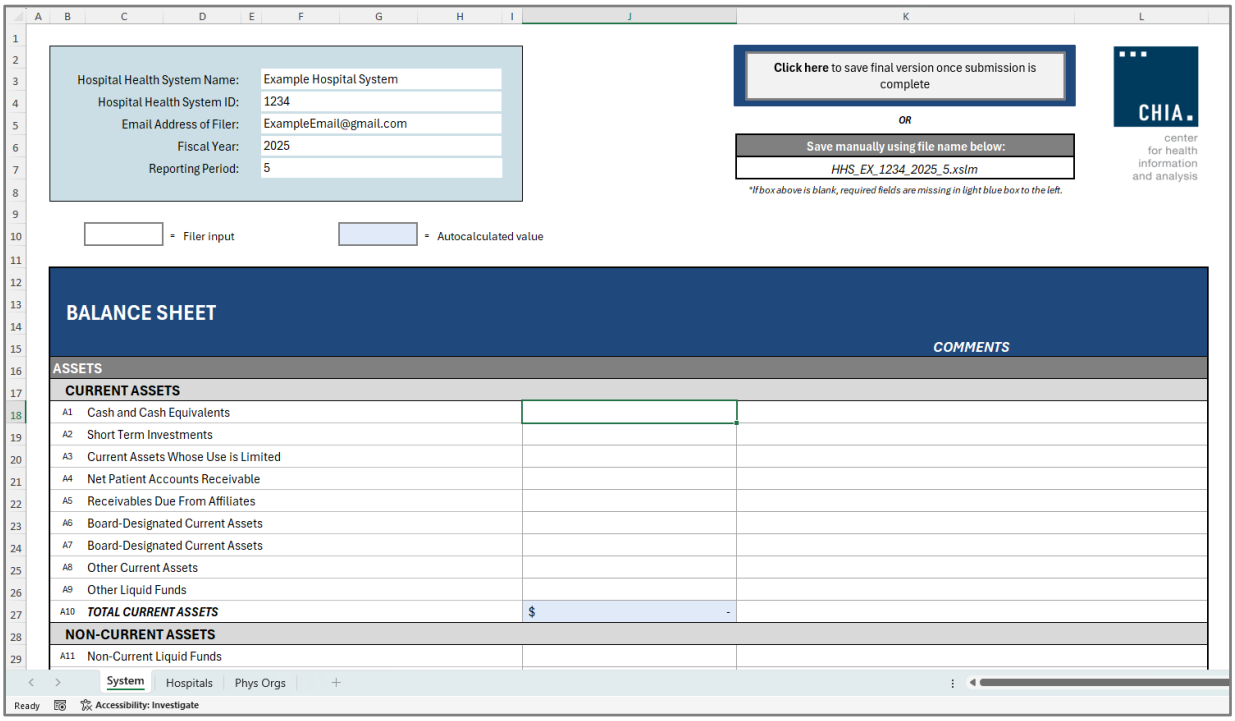


HHS Step 3) Enter Submission Information. Finish entering the required information in the light blue box at the top left of the "System" tab. The Hospital Health System ID will auto populate, even though the submission is for an Unaffiliated Hospital. Filers must (1) enter their email address and select the (2) fiscal year and (3) reporting period (fiscal quarter) of the submission. If the submission is for the fiscal year-end, select "5" for the reporting period.

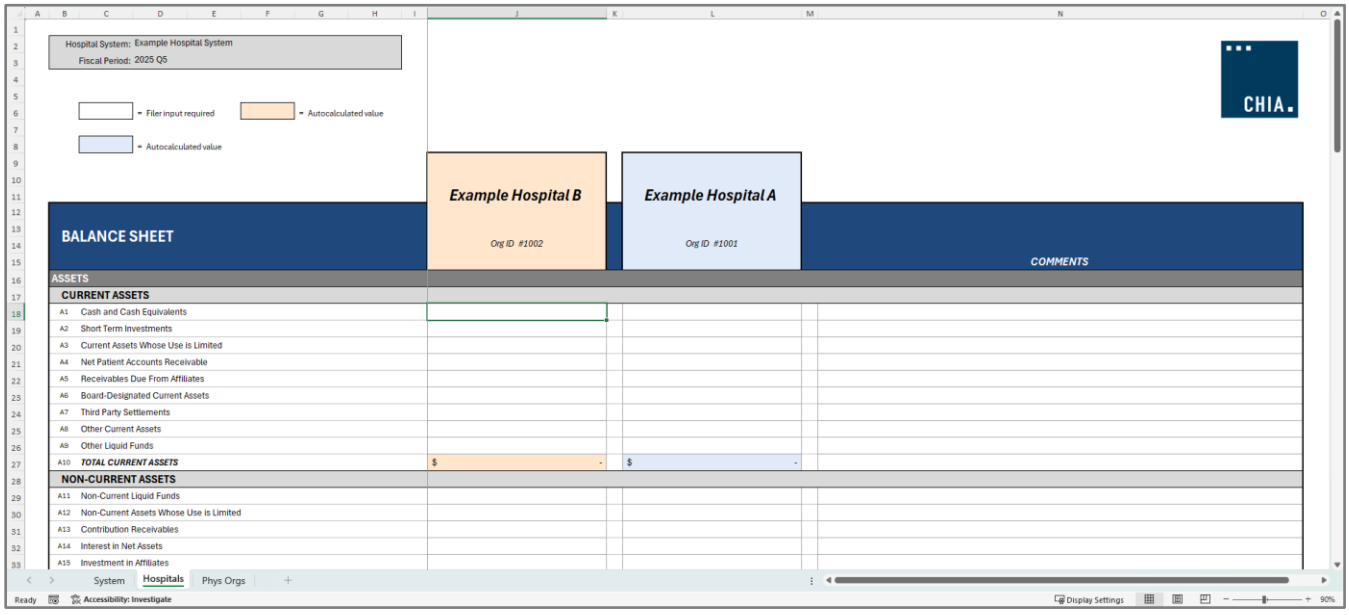
Upon completing all fields in the light blue box, the submission name will auto-populate in cell K7. Before submission, the file must be saved with this name by either (1) clicking the "*Click here to save final version once submission is complete*" button, or (2) by copying the name from cell K7. The CHIA submissions platform will automatically reject any file that does not follow the required naming convention.



HHS Step 4) Enter System Data. Enter financial data for the Hospital Health System (HHS) on the "System" tab. Round all values to the nearest whole dollar. Enter clarifying information in the "Comments" column as desired.



HHS Step 5) Enter Hospital and Physician Organization Data. Once finished with the HHS data, navigate to the "Hospitals" and "Phys Orgs" tabs as needed to enter the financial data for all Health Care Entities. Round all values to the nearest whole dollar. Enter clarifying information in the "Comments" column as desired. All of the HHS's HCEs should be represented by SFS template columns on the "Hospitals" or "Phys Orgs" tabs as appropriate. If an HCE is missing, email katherine.garrett@CHIAmass.gov to resolve this issue.

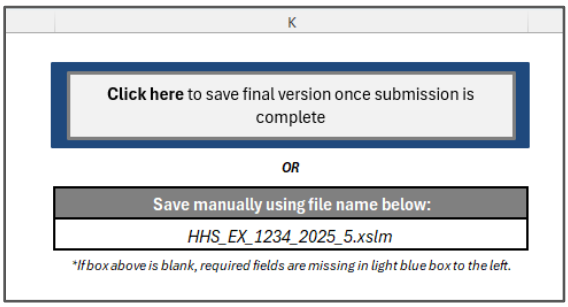


Example "Hospitals" tab for a HHS with two hospitals. Note that alternating light blue/orange coloring is simply to improve readability.

HHS Step 6) Save file. Once the filer has entered all required data, the file must be saved with the required file name, which can be found on the "System" tab in cell K7. The CHIA submissions platform will automatically reject any file that does not follow the required naming convention.

If cell K7 is blank, ensure that all fields in the light blue box at the top left of the "System" tab have been completed.

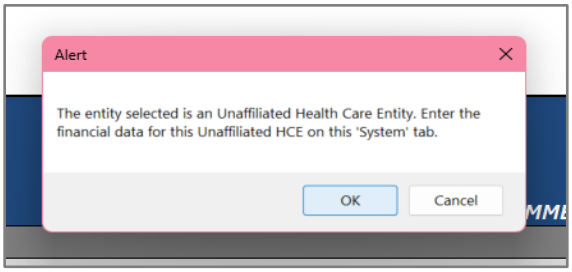
The file may be saved in one of two ways: (1) the filer can click the "*Click here to save final version once submission is complete*" button to initiate the save process with the correct name, or (2) the filer can save the file manually after copying the name from cell K7.



HHS Step 7) Submit. Once the file has been completed and saved under the correct file name, it can be submitted to the CHIA submissions website. To submit the file, the submitter must have completed and submitted a Data Reporter User Agreement to DL-Data-Submitter-HelpDesk@chiamass.gov.

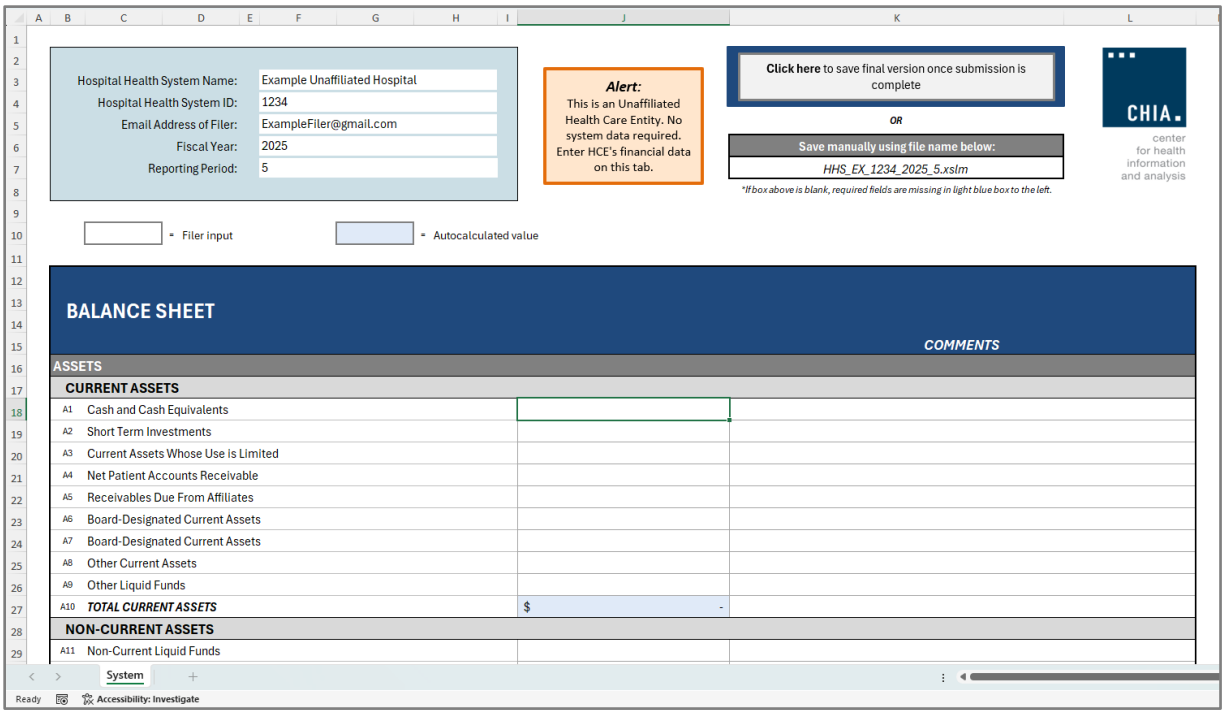
If selecting an Unaffiliated Hospital:
(Note: click here to see instructions for a Hospital Health System.)

UH Step 2) Create Unaffiliated Hospital Template. A pop-up confirmation will appear. Clicking "OK" will hide the "Hospitals" and "Phys Orgs" tabs. The data for this Unaffiliated Hospital can then be entered on the "System" tab. Note that there may be a brief (<5 second) loading period after clicking "OK."



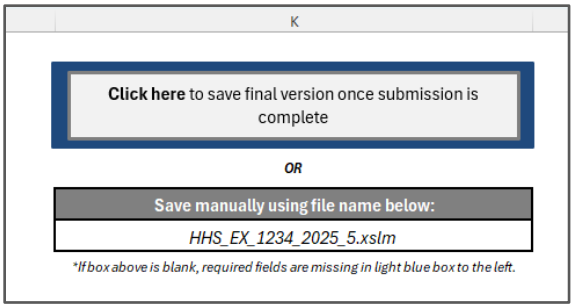
UH Step 3) Enter Submission Information. Finish entering the required information in the light blue box at the top left of the "System" tab. The Hospital Health System ID will auto populate, even though the submission is for an Unaffiliated Hospital. Filers must (1) enter their email address and select the (2) fiscal year and (3) reporting period (fiscal quarter) of the submission. If the submission is for the fiscal year-end, select "5" for the reporting period.

Upon completing all fields in the light blue box, the submission name will auto-populate in cell K7. Before submission, the file must be saved with this name by either (1) clicking the "*Click here to save final version once submission is complete*" button, or (2) by copying the name from cell K7. The CHIA submissions platform will automatically reject any file that does not follow the required naming convention.



UH Step 4) Enter Unaffiliated Hospital Data. Enter all required financial data for the Unaffiliated Hospital on the "System" tab. Enter all values rounded to the nearest whole dollar. Enter any clarifying information or comments in the "Comments" column as desired.

UH Step 5) Save file. Once the filer has entered all required data, the file must be saved by either (1) clicking the "*Click here to save final version once submission is complete*" button, or (2) by manually copying the name from cell K7. The CHIA submissions platform will automatically reject any file that does not follow the required naming convention. If cell K7 is blank, ensure that all fields in the light blue box at the top left of the "System" tab have been completed.



UH Step 6) Submit. Once the file has been completed and saved under the correct file name, it can be submitted to the CHIA submissions website. To submit the file, the submitter must have completed and submitted a Data Reporter User Agreement to DL-Data-Submitter-HelpDesk@chiamass.gov.