



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

The Hinkle Annual Financial Data Reporting System (Hinkle System) is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code (ORC) and the Ohio Administrative Code (OAC). Select financial data is inputted into the Hinkle System and a PDF of the complete unaudited financial statements, including notes to the financial statements, is required to be uploaded into the Hinkle System.

To access the Hinkle System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

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Entity Name
County
Filing Year

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) Section 117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who have 120 days, following fiscal year-end to submit their annual financial reports to the AOS, while other entities have 60 days following fiscal year-end to complete their submission. Previously, various submission methods were permitted by the AOS to comply with Ohio law. These procedures have been modified with the development of the Hinkle System.

With the Hinkle System, governmental entities are required to submit their financial statements and related footnotes through the online web application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, debt, and demographic data.

In addition to keying the financial statement, debt and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide for more immediate access to the information.

Items Needed:

The following are the items needed to complete the requirements of the Hinkle System:

- Annual Financial Statements and Related Footnotes
- Estimated Number of Patrons
- Yearly Circulation
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year (if applicable)
- Total Assessed Property Tax Valuation for the Reporting Year (if applicable)
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End)

These fields will be populated when the Hinkle System is accessed.

Figure 1

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).

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A symbol appears in various locations throughout the data entry requirements. This button offers assistance to general questions regarding a specific statement or specific account line item.

3. After completing the data entry requirements for all the financial statements, enter the Long Term Obligations at Year End for the Governmental and Proprietary funds, as applicable to the entity type, by type of obligation. This information should be readily available within the footnotes to the financial statements. Once this information has been entered, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.
4. After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.
5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements. The components of the full reporting package vary by basis of accounting as follows:
 - **Governmental Entities filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information (GAAP Only)
 - **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) [or Combined Statement(s)] of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

Begin Filing

Click here to Begin filing

Figure 2



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After clicking the **Begin Filing** button, the following webpage will open (see Figure 3). Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP.

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1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements With Notes

4 **Acknowledge**
Submit Filing To AOS

Select Filing Type

The Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to report annually in accordance to GAAP.

GAAP - Financial statement prepared in accordance with generally accepted accounting principles.
OCBOA Cash - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.
OCBOA Modified Cash - Financial statements prepared on a modified cash basis as look-alike GAAP statements; relevant GASB Statements have been applied to the extent the statements are applicable to the modified cash basis of accounting. The most common modification applied to cash basis is the recording of long term investment activity. Other common modifications include recording of capital assets, net of accumulated depreciation and long-term debt arising from cash transactions.
Regulatory Cash - Financial statements prepared on the Regulatory Cash basis of accounting, commonly referred to as the AOS basis of accounting.

IMPORTANT: When selecting your filing type, please keep in mind the majority of small governments report using the Regulatory cash basis of accounting.

Filing Type

- Regulatory Cash
- OCBOA Cash
- OCBOA Modified Cash
- GAAP

Begin Filing

Reset Filing Type

The status bar will indicate your filing phase. You must complete the 4 phases and submit to complete your filing requirement.

Click here to select the filing type. After the selection is made, click here to Begin filing

Figure 3

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State’s (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).**

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type (see Figure 4).

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The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

Begin Filing

Reset Filing Type

After you have begun filing, the Reset Filing Type Button will now appear on the first page of the Hinkle System

Figure 4



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After you select the **Reset Filing Type** button, a warning screen will appear (Figure 5). Resetting your filing type will delete any data you have entered. Resetting will also delete any previously approved due date extensions. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 3) and select the correct filing type.

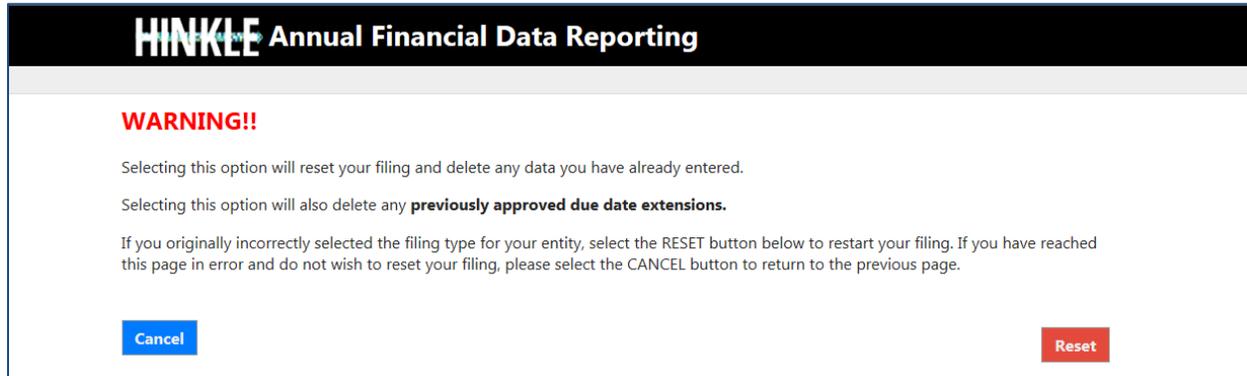


Figure 5

Note: The following pages depict the Regulatory cash basis filing type. The Cash and Modified Cash and GAAP basis statements differ, but the general process described throughout the remainder of this Guide is applicable.

After clicking the **Begin Filing** (see Figure 3) button, the following webpage will open (see Figure 6). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

The due date is presented in the right hand corner based upon the basis of accounting selected.

Requests for extensions of due dates are required to be requested through the Hinkle System on or before the statutory/extended due date. Please reference the separate [Quick guide regarding extensions.](#)

Click here to view the help screen available for this account line item.

Click here to view the help screen available for the completion of this financial statement.

Figure 6

Note: The symbols identified above are located throughout the application to provide assistance with each financial statement, certain account line items, and other requirements. If additional questions arise that are not addressed within the [Frequently Asked Questions](#) or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.



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Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure7).

The screenshot shows the 'Annual Financial Data Reporting' interface. At the top, it displays 'County | Regulatory' and 'Due Date: 03/01/2017'. Below this is a table with the following data:

Total Special and Extraordinary Items	\$ 0
Net Change in Fund Cash Balances	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	
Nonspendable	\$ 0
Restricted	\$ 0
Committed	\$ 0
Assigned	\$ 0
Unassigned	\$ 0
Fund Cash Balances, End of Year	\$ 0

At the bottom of the page, there are two buttons: 'Save Changes' and 'next >'. A blue box with an arrow points to the 'Save Changes' button, containing the text: 'Click here to save your work before exiting or moving to the next page.'

Figure 7

Then click the **Next** button (see Figure 7). The following webpage will open (see Figure 8). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include be all Governmental Funds only (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

The screenshot shows the 'Annual Financial Data Reporting' interface with a progress bar at the top. The progress bar has four steps: 1. Open Filing, 2. Data Entry (current step), 3. Upload Document, and 4. Acknowledge. Below the progress bar, there is a table for 'Cash Receipts' with the following data:

Property and Other Local Taxes	\$ 0
Public Library	\$ 0
Intergovernmental	\$ 0
Patron Fines and Fees	\$ 0
Services Provided to Other Entities	\$ 0
Contributions, Gifts and Donations	\$ 0
Earnings on Investments	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0

Figure 8

Note: Special Revenue, Debt Service, Capital Project and Permanent funds will not be entered separately in The Hinkle System. In addition, Enterprise, Internal Service, Agency, Investment Trust or Private Purpose Trust Funds that may be reported by a Library **will not** be entered in The Hinkle System.



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Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 9).

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

Total Special and Extraordinary Items	\$ 2
Net Change in Fund Cash Balances	\$ -24
Fund Cash Balances, Beginning of Year	\$ 100
Fund Cash Balances, End of Year	
Nonspendable	\$ 4
Restricted	\$ 8
Committed	\$ 3
Assigned	\$ 2
Unrestricted	\$ 59
Fund Cash Balances, End of Year	\$ 76

[< previous](#)
[Save Changes](#)
[next >](#)

Figure 9

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 9) whenever the button is present.

Click the **Next** button (see Figure 9) after saving your changes. The following webpage will open (see Figure 10). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue.

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

1 [Begin Filing](#)
Select a Filing Type

2 [Data Entry](#)
Enter Financial Data

3 [Upload Document](#)
Upload Financial Statements with Notes

4 [Acknowledge](#)
Submit Filing to ACS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

[Long Term Obligations At Year End - Governmental](#)

[Other Information - Demographic](#)

Long Term Obligations At Year End - Governmental ?

General Obligation Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Miscellaneous Long Term Bonds	\$ 0

[< previous](#)
[Save Changes](#)
[next >](#)

Figure 10

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10). If you have no debt, you can click on the **Next** button (see Figure 10).



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Click the **Next** button (see Figure 10). The following webpage will open (see Figure 11). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

HINKLE Annual Financial Data Reporting

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

1 **Begin Filing** 2 **Data Entry** 3 **Upload Document** 4 **Acknowledge**

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

Long Term Obligations At Year End - Governmental

Other Information - Demographic

Estimated Number of Patrons	0
Yearly Circulation	\$ 0
Full Tax Rate Per \$1,000 of Assessed Valuation:	
Inside Millage	\$ 0.00
Outside (Voted) Millage	\$ 0.00
Total Tax Rate	\$ 0
Total Assessed Property Tax Valuation (If Applicable)	\$ 0
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ 0

< previous Save Changes Next >

Figure 11

Once the information has been entered, click the **Save Changes** button (see Figure 11). Then click the **Next** button (see Figure 11). The following web page will open (see Figure 12). A **single PDF file** of the final full unaudited financial reporting package, which is ready for audit, must be uploaded. The file must be a single Adobe Acrobat PDF file and the file must be less than 30MB. Uploading subsequent PDF files will override the previous file upload and only the last uploaded file will be transmitted to the AOS. The Upload Tips provide access to a [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.

HINKLE Annual Financial Data Reporting

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

1 **Begin Filing** 2 **Data Entry** 3 **Upload Document** 4 **Acknowledge**

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Management's Discussion & Analysis (GAAP - Required, Cash & Modified Cash-Optional; however, include if prepared)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information
- **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
 - Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses - required for voluntary health and welfare organization, optional for all other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

Browse... Upload < Previous

You are in the Upload Document phase as shown in the status bar

Use the Browse button to navigate to the file location

Figure 12



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Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 12). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 13). If the file selection is correct, click the green **Upload** button (See Figure 13) to upload the file into the Hinkle System.

Figure 13

The following message will appear if your file has been successfully uploaded (See Figure 14), however, you must proceed to the next webpage to submit your Hinkle System filing. Once your file has been successfully uploaded, click the **Next** button (See Figure 14).

Figure 14



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The following web page will open (see Figure 15). Enter the name, title and the email address of the individual completing the submission process. Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. Then click the **Submit** button. **NOTE: The data entered into the Hinkle System cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.**

Figure 15

The following message (see Figure 16) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

Figure 16

If the financial statements were submitted to the Auditor of State but **not** in accordance with the timing requirements specified in Ohio Revised Code Section 117.38, including any approved extension, the following message will appear (see Figure 17) after clicking the **Submit** button (see Figure 15).

Figure 17



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In addition to the completed message (Figure 16 or 17), an email will be sent to the email address entered on the acknowledgement page (Figure 15), and the primary contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 18).

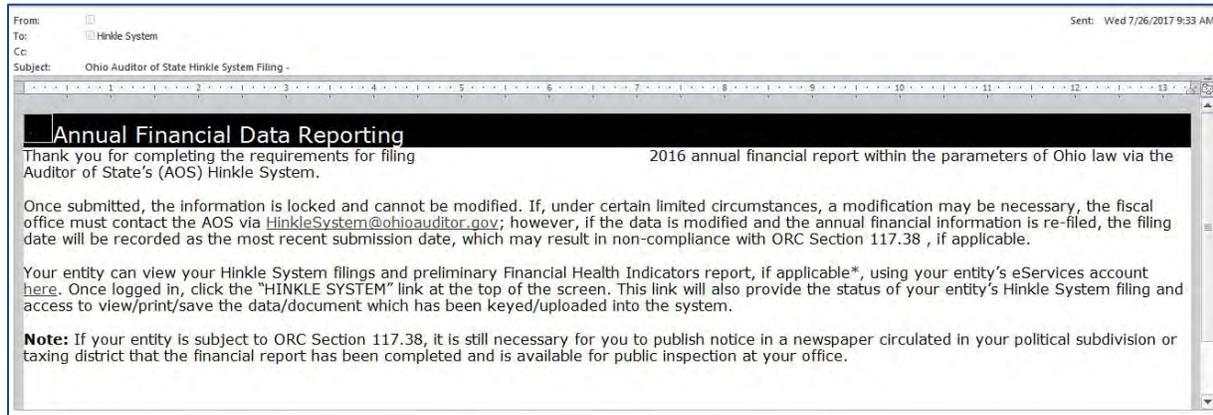


Figure 18

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" link at the top of the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

If additional questions arise that are not addressed within the Frequently Asked Questions or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.