

Foreword

These instructions are provided for the regulatory cash basis annual financial report for your entity's financial activity. The regulatory cash basis of accounting is defined in Auditor of State (AOS) Bulletin 2015-007. These shells have not been modified to conform to the display requirements of generally accepted accounting principles (GAAP). Excel files are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/regulatory.html>

Please refer to Auditor of State (AOS) Bulletin 2015-007 for guidance related to required annual financial statement filings by public offices and other entities:

https://ohioauditor.gov/publications/bulletins/2015/AOS_Bulletin_2015-007.pdf

Section 117.38, Revised Code provides that the annual financial report shall be filed with the Auditor of State within sixty days after the close of the fiscal year. Per AOS Bulletin 2015-007, your entity is to file utilizing the Auditor of State's Hinkle Annual Financial Data Reporting System (Hinkle System). Section 117.38 also provides that the chief fiscal officer shall publish a notice of the completion of the report and the fact that the report is available at the office of the fiscal officer in a newspaper in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. Your entity is required to upload a PDF file of the full financial statement package, including notes to the financial statements. There is specific filing information available in the Frequently Asked Questions in the Quick Guide available on the AOS website at:

<http://www.ohioauditor.gov/financialreporting/default.html>

Once the financial report is submitted through the Hinkle Annual Financial Data Reporting System, it is the report that will be audited per AOS bulletin 2015-007.

If it is your desire to prepare the GASB look-alike (OCBOA) financial statements that conform to the GAAP display requirements, the Excel files for the financial statements and sample notes to the financial statements are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/gasb34ocboa.html>

Submission of the statements and notes to the financial statements that conform to the GAAP display requirements will satisfy your government's annual filing requirement.

Section 117.38, Revised Code also provides that any public institution or taxing district whose financial report is not filed at the time required by this section shall pay to the Auditor of State twenty-five dollars for each day the report remains unfiled after the filing date, provided the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under the section upon the filing of the past due financial reports.

The following set of statements/schedules represents the Regulatory Cash Basis Annual Financial Report of the entity referred to as the regulatory basis financial statements. The financial report contains the same types of financial statements for the same categories and types of funds for all public funds in the State of Ohio. Such conformity will enhance the comparability of financial reporting.

General Instructions

Introduction The regulatory cash basis annual financial report for Special Districts has been revised to provide a vehicle for a more concise and professional presentation of your financial information.

The financial statements and notes for each entity have been customized for that entity type. If combining statements or worksheets are needed, the Generic Special Purpose Government shells should meet your needs. You will need to customize the account names for your specific entity. The notes have also been customized, however, if you need to include a note that is not included in your specific shell, the Generic Special Purpose Government shell will serve as a reference.

Financial Statements The entity specific financial statement shells do not include combining statements. If they are needed, see the Generic Special Purpose Government shell and instructions. Also, certain of the entity specific financial statement shells do not include statements for proprietary or fiduciary funds. If they are needed, see the Generic Special Purpose Government shell and instructions.

Notes to the Financial Statements Each specific entity's note shell includes the most common note disclosures for that entity type. Modify, delete, or add additional disclosures as necessary. For example, some of the other notes available in the Generic Special Purpose Government shell (along with explanations about when to use the note) include:

- Descriptions of all fund types
- Risk Management – self insurance
- Other types of debt, including leases
- Joint Ventures
- Jointly Governed Organization
- Public Entity Risk Pool
- Related Organization

This is not an all-inclusive list; any other required disclosures should be added.

Once the Regulatory Cash Basis Annual Financial Report has been completed, your entity is to file their annual financial report utilizing the Auditor of State's Hinkle System. Once the information has been filed via the Hinkle System, these statements/schedules are to be retained by the fiscal officer.

Reminders

The financial report should be rounded to the nearest whole dollar. No decimal or cents should be included.

Negative amounts should be shown in parenthesis (\$x,xxx).

Other Financing Disbursements and Non-Operating Disbursements should be shown in parenthesis.

At the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and indicate the report is available at the office of the fiscal officer. See AOS Bulletin 2015-007 for further instructions.

Questions concerning the preparation of this report may be directed to the Local Government Services Division of the Auditor of State's Office at 1-800-345-2519.

Instructions for Excel and Word Files

Excel files and word files are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/regulatory.html>

The excel files contains a shell which includes only the "To be Submitted" statement. No numbers should be entered into this tab as all the amounts will be pulled forward from the second tab which is labeled "Report Master." All dollar amounts should be entered into the "Report Master" tab. Both tabs have a heading that should be completed. The notes to the financial statements are required to be completed and combined with the "to be submitted" financial statement into a single pdf document that is required to be uploaded into the Hinkle System. The red tabs identify the "To be Submitted" statement that will need to be included in the pdf document required to be uploaded into the Hinkle System.

The excel files are set up to print to acrobat; however, slight adjustments to scaling may be needed for printing. If columns or rows are added or deleted or other formatting changes are made, including changes to row height, the ability to print the document may be affected. Printing and creating the pdf of the financial statements and notes to be filed is the responsibility of the fiscal officer.

PDF File for Submission

Create a pdf file from the shells that are located on the links provided above. The PDF file will be uploaded into the Hinkle System, and should include:

1. The statements from the financial statement excel workbook.
2. Notes to the basic financial statements (once completed)

A quick guide related to the creation and merging of electronic files may be viewed at:

https://ohioauditor.gov/_docs/QG/QuickGuide_PDF_Merging_Resizing.pdf