


OHIO AUDITOR OF STATE
KEITH FABER



Hinkle System

A walk through

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Agenda

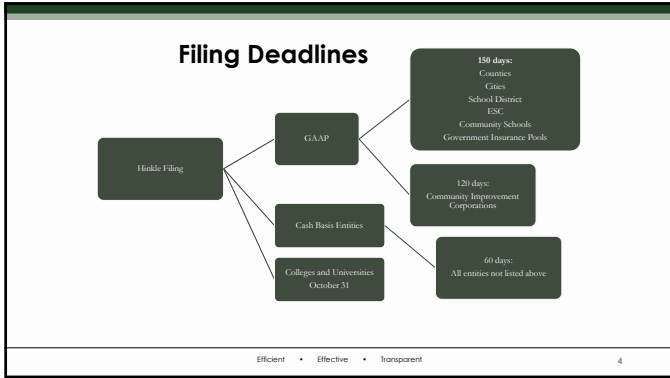
- What is the Hinkle System?
- Filing Deadlines
- Required components of a filing
- Resources
- Accessing your link
- Hinkle System Filing Walkthrough
- UAN Filers
- Where is Hinkle System information located?
- FAQs

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What is the Hinkle System?

- The Hinkle Annual Data Reporting System (Hinkle System) is the application the AOS developed for entities to file their annual financial statements with our office, as required by statute.
- All filers must upload a PDF document of their final unaudited financial statements, which will be audited by the AOS or a contracted IPA firm
- Some entity types are also required to key in financial statement, debt and demographic data that is used for various purposes, including Financial Health Indicators.

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Required Components of a Filing

PDF File Required Components:

Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, Cash or 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

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Required Components of a Filing

PDF File Required Component (continued):

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

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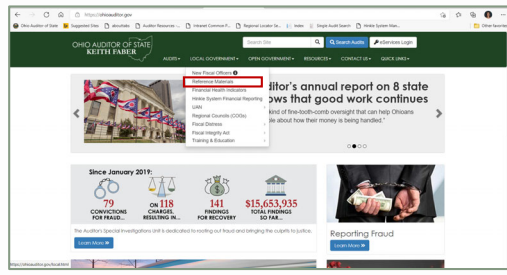
Required Components of a Filing

PDF File Required Component (continued):

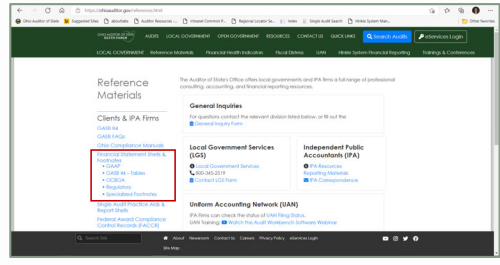
Regulatory Cash Basis Entities (commonly referred to as AOS basis):

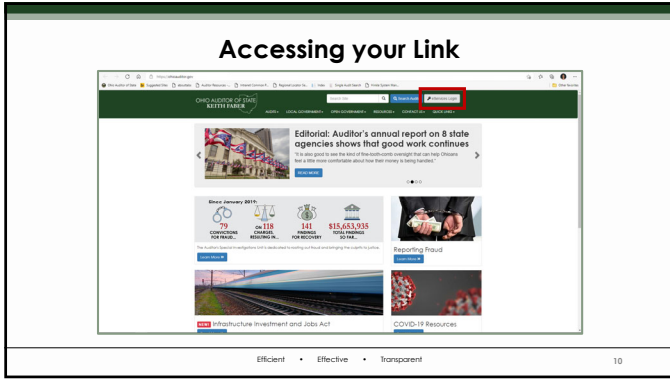
- Basic Financial Statements
- Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
- Notes to the Basic Financial Statements

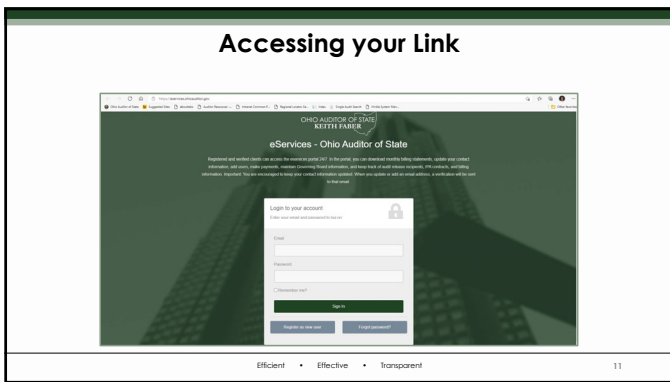
Resources

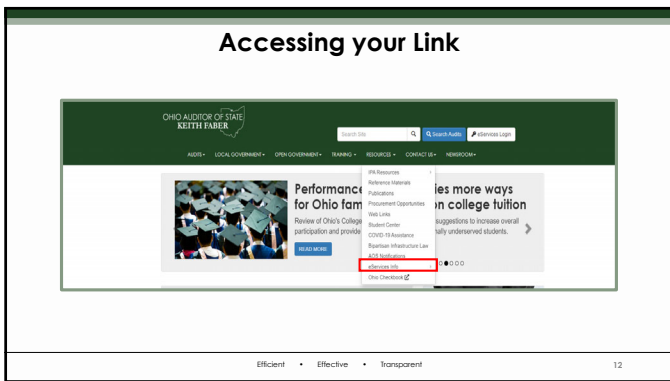


Resources









Accessing your Link

[Have Questions?](#)

eServices

Registered and verified clients can access the eServices portal 24/7. In the portal, you can: download monthly billing statements, update your contact information, add secure mail payments, maintain Governing Board information, and keep track of audit release receipts, IPA contracts, and billing information.

Important: You are encouraged to keep your contact information updated. When you update or add an email address, a verification will be sent to that email.

[Login](#)
[Learn More](#)

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Accessing your Link

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Accessing your Link

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Filing Walk Through

HINKLE Annual Financial Data Reporting

1 **Begin Filing**
Select Filing Type

2 **Upload Document**
Upload Financial Statements

3 **Acknowledgment**
Sign and Print PDF File

Select Filing Type

The Ohio Administrative Code (OAC) 117-2-0208 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). OAC Section 117A-01 requires community improvement corporations established under this Code section to report annually on a GAAP basis and Ohio Administrative Code (OAC) 116-3-01(A)(2)(G) 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 statement prepared on the cash basis as to all items (GAAP statements, relevant Governmental Accounting Standards Board (GASB) Statements have been reviewed and modified when necessary to conform to the cash basis of accounting). Cash-basis (cash) statements relevant (GAAP) 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 such transactions.

Regulatory Cash: Financial statements prepared which comply with the basis of accounting prescribed by the Auditor of State, commonly referred to as the AOS basis of accounting.

Filing Type

Regulatory Cash

OCBOA Cash

OCBOA Modified Cash

GAAP

[Begin Filing](#)

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Filing Walk Through

HINKLE Annual Financial Data Reporting

1. **Intergovernmental (IG) or Agency (GAAP) - Required:** Cash in Hand/Cash Equivalent

- Basic Financial Statements
- Government Wide Financial Statements
- Fund Financial Statements
- Notes to the Basic Financial Statements

2. **Any Other Required Supplementary Information (GAAP Only)**

3. **Regulatory Cash Basis Filings (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 second 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 Acknowledgment Statement. Note: unless the "Submit" button to the bottom right of the page in order to complete the filing process, notice the information **CANNOT** be changed once this step has been completed.

Now: Before you begin.

Important: Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- The file only has one version or set of your Hinkle System filing open at a time.

If these conditions are not met, you may encounter unexpected behavior.

[Begin Filing](#)
[Reset Filing Type](#)

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Filing Walk Through

IMPORTANT!!

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.

(Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement rules and notes to the financial statements, shall be maintained separately, and many entities have struggled to merge the completed financial statements and notes to the financial statements into one PDF document for submission.)

- If you select "Upload Only 1 PDF File" below, you must upload your entity's financial statements and notes to the financial statements in one PDF document.
- If you select "Upload 2 PDF Files" below, you will upload your entity's financial statements as the first PDF file and your entity's notes to the financial statements as the second PDF file. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), PLEASE REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

[Upload Only 1 PDF File](#)
[Upload 2 PDF Files](#)

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UAN Filers

- Click to open the "Add AFR Document form.
- Click Browse to navigate to the file's location, select the file and then click "Open" to Return to the "Add AFR Document" form.
- Clicking Save will add the file to the AFR - Notes & Documents area, indicating it will be included in the next AOS submission file/disc
- After any required files are added to UAN, follow normal AFR submission procedures.

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UAN Filers

Contact UAN Support

Toll Free: 800-833-8261

Email:

Application Support: UAN_Support@ohioauditor.gov

Technical Support: UAN_Tech@ohioauditor.gov

88 E. Broad St., 5th Floor

Columbus, Ohio 43215

Fax: 877-727-0088

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UAN Filers

Opt – out of UAN Filing:

In the following situations, UAN cannot generate financial statements, and the entity must opt-out from UAN submitting the Hinkle System filing on behalf of the entity.

UAN Opt-Out Situations:

1. The entity did not utilize UAN for the entire reporting period; therefore, UAN cannot generate complete financial statements for the period.
2. The entity has not properly maintained records within UAN, resulting in a need to reconstruct records, etc.
3. The entity is not statutorily required to report on a GAAP basis but is choosing to report on a GAAP or other basis of accounting that UAN cannot generate.
4. The entity is filing on an OCBOA cash or OCBOA modified cash basis and has adjustments which the UAN system does not currently accommodate.

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UAN Filers

Opt – out of UAN Filing (continued):

If any of these situations apply to your entity for this reporting period, you must request and be approved to be opted-out of UAN filing on your entity's behalf PRIOR to submitting your entity's year end Annual Financial Report (AFR) to UAN. Once approved to opt-out, your entity will be provided with an "override password," which will enable your entity to bypass the Hinkle System filing as part of the UAN AFR year-end reporting. Upon bypassing the Hinkle System filing in UAN, your entity's fiscal officer (or other contact on file with the Auditor of State) with instructions to log into your entity's eServices account. If you do not receive the email, please contact us.

To request approval to opt-out of UAN filing on your entity's behalf for this reporting period, please log-in to your entity's eServices account and click on the Hinkle System tab on the left side of the screen to access your entity's Hinkle System filing link. After clicking the filing link, locate the section on the instruction page for UAN entities and click the "Request Opt-Out from UAN Filing" button to be directed to the opt-out request page.

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UAN Filers

NOTE: The information **CANNOT** be changed once this step has been completed.

UAN Entities:
Our records indicate your entity is an Auditor of State(AOS) Uniform Accounting Network(UAN) client that has NOT opted out of UAN completing your statutorily required Hinkle System filing.

Since you have not opted out, you cannot use this link to file your entity's financial statements to complete your Hinkle System filing. If you wish to be opted out of UAN filing on your entity's behalf, you can submit a request by clicking the button below.

Unless you opt out, your entity's access is limited to ONLY requesting an extension to your Hinkle System filing due date.

[Request Opt-Out from UAN Filing](#)

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UAN Filers

Request an Opt-Out from UAN Filing

Unless an entity enrolled in UAN is statutorily required to file on the GAAP basis, UAN will submit the entity's Hinkle System filing on its behalf upon submission of the annual financial report (AFR). Statutorily GAAP-mandated entities are automatically opted out from UAN filing on the entity's behalf. There are other exceptions for which an entity may wish to opt-out and complete their Hinkle System filing independently. Examples of exceptions are: the entity did not utilize UAN for the entire reporting period therefore UAN cannot generate complete financial statements, the entity is not statutorily required to report on a GAAP basis but chooses to report on GAAP or another basis of accounting that UAN cannot generate, etc.

Hiring an outside consultant by itself is not a reason for requesting to be opted-out. If the purpose of hiring the consultant is to prepare the entity's notes to the financial statements, the notes can be uploaded when the entity submits its AFR.

To request an opt-out from UAN filing your entity's Hinkle System filing, please provide with the reason for your request below. After submission, the Auditor of State's office will review the request, and the email address on file in your entity's UAN profile will receive an email notification of approval or denial of your request. If your request is approved, you will receive additional emails with an opt-out code to enter within the UAN software when submitting your entity's AFR and your entity's Hinkle System filing link.

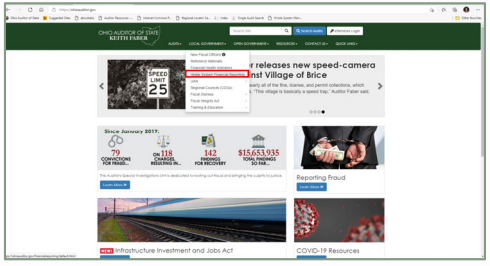
Reason for Opting Out:

If Other, please explain:

[Back to Home](#) [Submit Request](#)

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Best Place to Find Hinkle System Information



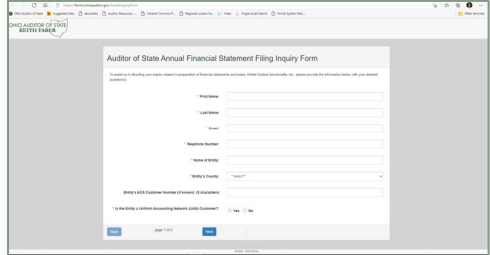
Horizontal lines for notes.

Best Place to Find Hinkle System Information



Horizontal lines for notes.

Best Place to Find Hinkle System Information



Horizontal lines for notes.

Frequently Asked Questions

How do I refile?

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Frequently Asked Questions

How do I file for an extension?

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Frequently Asked Questions

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Frequently Asked Questions

- The AOS will consider granting an extension to a public office, or other entity required to file, under extraordinary circumstances as defined below:
- The public office or other entity required to file is located in an area where a major flood or natural disaster has recently occurred;
 - The records were destroyed through fire or casualty;
 - The records were not updated due to the recent death or disability of the person responsible for preparing the annual financial report;
 - A newly elected or appointed public official requests an extension due to poor maintenance of financial records by the predecessor official; or
 - Other extenuating circumstances as determined by the AOS. (The "Other extenuating circumstances as determined by the AOS" reason should ONLY be used for situations similar to the others listed, in that the situation is unplanned or unexpected and beyond the control of the entity.)
- **Note:** Waiting for updated note disclosure information from an outside party is not a permissible reason to request a filing extension. Your entity's notes are required to include the most current disclosure available at the time of the filing. Additionally, entities requiring financial information from component unit entities to incorporate into their financial statements should coordinate deadlines with the component unit entities to ensure the primary government meets its Hinkle System filing deadline.

Frequently Asked Questions

HINKLE Annual Financial Data Reporting
City of Ashtabula | Ashtabula County | 12/31/2021 | Due Date: 1/1/2022

Extension Request

The Auditor of State (AOS) recognizes that occasionally circumstances may arise that justify granting an extension of the annual financial report filing deadline. The AOS will NOT consider extension requests after the statutory or extended due date has passed. Therefore, the extension request MUST be submitted to the Hinkle System PRIOR to the current statutory or extended due date. After that date, the extension request function below will be disabled.

Generally, the AOS will consider granting an extension to a public office or other entity required to file only under extraordinary circumstances as defined in AOS Bulletin 2015-007.

To request an extension please enter all of the information below. Once your request is submitted, you will be notified via email using the email address on file with AOS, as well as within the application itself, whether the extension date has been approved or denied. The AOS' response will generally be received within ten (10) working days. Please refer to page 7 of Auditor of State (AOS) Bulletin 2015-007 for the AOS' extension policy.

Extension Date:

Extension Reason:

If Other, please explain:

Extension Request Documentation:


Frequently Asked Questions

What if my entity had limited or no activity?

Frequently Asked Questions

References

- QUICK GUIDES
- Forms
 - [Electronic Filing Waiver Request for Small Governments](#)
 - [Alternative Dispute Resolution Dispute Resolution Request](#)
 - [Frequently Asked Questions](#)



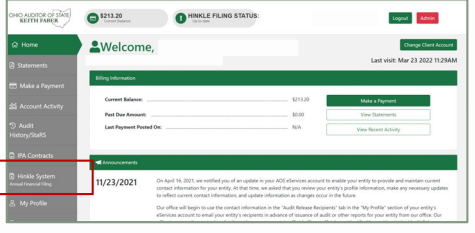
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Frequently Asked Questions

I cannot access my filing link

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Frequently Asked Questions



On April 16, 2021, we notified you of an update to your A2S eService account to enable your entity to provide and maintain current contact information for your entity. At that time, we alerted you when your entity's public information needs any necessary updates to reflect current contact information, and update information as changes occur in the future. Our office will begin to use the contact information in the "Public Release Request" link in the "My Profile" section of your entity's eService account to email your entity's requests in advance of issuance of audit or other reports for your entity from our office. Our

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Frequently Asked Questions

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2022	Not Started	Your assigned user type does not have access to the Hinkle System filing link or the ability to share the link with others.				
	12/31/2021	Submitted			Regulatory	3/1/2022	2/25/2022
	12/31/2020	Submitted			Regulatory	3/1/2021	2/19/2021
	12/31/2019	Submitted			Regulatory	3/2/2020	2/26/2020
	12/31/2018	Submitted			Regulatory	3/1/2019	2/20/2019

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Frequently Asked Questions

* - Not applicable to UAN clients unless opted-out of UAN filing on entity's behalf or to request a filing extension.

Only "Hinkle System Reporting" and "Hinkle System Reporting - eServices" users can view or share active Hinkle System Filing links.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	6/30/2022	In Progress	Edit filing		GAAP	11/28/2022	
	6/30/2021	Submitted			GAAP	11/29/2021	11/29/2021
	6/30/2020	Submitted			GAAP	11/30/2020	11/30/2020

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Frequently Asked Questions

- Home
- Statements
- Make a Payment
- Account Activity
- Audit History/SAIS
- IPA Contracts
- Hinkle System Award/Rec'd Filing - HIS
- My Profile

Customer Profile

For further instructions read the [eServices Announcement.pdf](#)

Main - Governing Board - Audit Release Recipients

Filing Contact Information

Name: Cory Johnson, Tester
Address: 143 Main St
Harpis, OH 43021
Phone: (614) 887-0370
Fax: (614) 519-4804
Email: dweibovsch@ohioauditor.gov

Change your password

Additional Authorized Users

Type	Name	Email Address
eServices	Drew Aguin, Tester	drew.woibovsch-manjuntet@gmail.com
eServices	Drew, Dev	drew.woibovsch-junket2@gmail.com

[Add New Authorized User](#)

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Accessing your Link

Add New eServices Authorized User

This person will receive an email invite.

Contact Person Full Name: Ashley Perry

Contact Person Title: QATS

Email: APerry@hiscoaudit.org

Type: **Hinkle System Reporting - eServices**

A 'Hinkle System Reporting - eServices' contact is an entity employee with multiple responsibilities. Since there can only be one 'Hinkle System Reporting' user, this system allows for that person to also have full access to eServices. They have all the permissions that a regular 'eServices' user has (like updating contact information), but they are also delegated to receive Hinkle System Filing emails, and can view Hinkle System Filing links within eServices.

NOTE: Each entity may only have either a 'Hinkle System Reporting' contact or a 'Hinkle System Reporting - eServices' contact.

IMPORTANT: The responsibility for completing your annual Hinkle System Filing rests with your entity. We have provided the ability to designate a specific employee of your entity (other than the main contact) or your entity's statutory fiscal agent representative to directly access your entity's Hinkle System Link via eServices; however, because the responsibility rests with your entity, the

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Important Reminders

- Know your filing deadline
- Know what is required for your filing to be considered complete
- Know how to access your link
- Know who to contact for specific issues
- Have an entity contingency plan

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