



Annual Financial Data Reporting System Quick Guide for Other Entity Types

The Annual Financial Data Reporting System (AFDRS) is an Internet based application that allows unaudited financial statements to be transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code (ORC) and/or the Ohio Administrative Code (OAC).

To access the Annual Financial Data Reporting 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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OHIO AUDITOR **Annual Financial Data Reporting**

Entity Name
County
Filing Year

Welcome to the Auditor of State's Annual Financial Data Reporting 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 and Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to report annually in accordance to GAAP. Entities filing on a GAAP basis have 150 days, except for community improvement corporations, who have 120 days, and universities and colleges who must file no later than October 31, 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 Annual Financial Data Reporting System.

With the Annual Financial Data Reporting System, governmental entities are required to submit their financial statements through the online internet application. 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 Annual Financial Data Reporting System:

Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, Cash or Modified Cash Basis:

- Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash- Optional)
- Basic Financial Statements

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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- Notes to the Financial Statements
- Any Other Required Supplementary Information

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

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

Instructions:

1. **Full Financial Statement Upload** - Please upload a complete PDF copy of the financial statements including all items as defined above.

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in creating a PDF file:

[Small PDF](#)
[PDF Forge](#)
[Office Converter](#)
[PDF Merge](#)
2. 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. An email will be sent to the email address included in the acknowledgement page and to the current email contact on file with the Auditor of State.

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 GAAP, OCBOA Modified Cash, OCBOA Cash, or Regulatory Cash. After the filing type has been selected, click the **Begin Filing** button.

The screenshot shows the 'Annual Financial Data Reporting' page for Dave Yost, Ohio Auditor. The 'Select Filing Type' section includes a dropdown menu currently set to 'Regulatory Cash'. A callout box titled 'Drop down options:' lists the available choices: 'Regulatory Cash', 'OCBOA Cash', 'OCBOA Modified Cash', and 'GAAP'. A 'Begin Filing' button is visible below the dropdown.

Figure 3

If the OCBOA Cash, OCBOA Modified Cash or Regulatory Cash is selected (see Figure 3) and your entity is required to file financial statements in accordance with generally accepted accounting principles (GAAP), the following message will appear (see Figure 4). The **Begin Filing** button will need to be clicked again in order to proceed with the current selection.

The screenshot shows the 'Annual Financial Data Reporting' page with the dropdown menu set to 'OCBOA Cash'. A red warning box is displayed, stating: 'Warning: The basis of accounting chosen is not consistent with generally accepted accounting principles as required by ORC. This could subject your entity to a monetary penalty assessed by the Auditor of State's Office.' A 'Begin Filing' button is located below the warning.

Figure 4



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If after you have begun, you determine you have selected the wrong filing type, you can reset the filing type (Figure 5).

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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, including:

- Management's Discussion & Analysis
- Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)
[PDF Forge](#)
[Office Converter](#)
[PDF Merge](#)

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 appear on the first page of AFDRS

Figure 5

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 6). Resetting your filing type will delete any data you have entered or files you have uploaded. 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.

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WARNING!!

Selecting this option will reset your filing and delete any data you have already entered. If you originally incorrectly selected the filing type for your entity, select the RESET button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, please select the CANCEL button to return to the previous page.

Cancel **Reset**

Figure 6



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Entities will be required to upload a PDF document of the full financial statements. The required components of the PDF will vary by entity type and basis of accounting. Please refer to the descriptions below when compiling the PDF File.

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
- ◆ **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
- ◆ **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

After clicking the **Begin Filing** (see Figure 3) button, the following webpage will open (see Figure 7). A PDF of the Full Unaudited Financial Report must be uploaded. The file must be an Adobe Acrobat PDF file and the file must be less than 30MB. The Upload Tips provide websites with tools that may aid you in converting your files to a PDF format.

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Annual Financial Data Reporting

Regulatory ←

The selected basis of accounting will appear next to the entity name

Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the Regulatory basis of accounting.

Browse...

Upload

[< Previous](#)

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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 7



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Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 8). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 8). If the file selection is correct, click the green **Upload** button (See Figure 8) to upload the file into AFDRS.

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OHIO AUDITOR **Annual Financial Data Reporting**

GAAP

PLEASE SELECT A FILE TO UPLOAD.

Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

C:\Users\DLFinn\Desktop\AFDRS\2014_Year_End_Procedures.pdf

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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

The select file will appear in this field

Once the correct file is selected, press the green **Upload** button

Use the Browse button to navigate to the file location

Figure 8

The following message will appear if your file has been successfully uploaded (See Figure 9). Once your file has been successfully upload click the **Next** button (See Figure 9).

DAVE YOST
OHIO AUDITOR **Annual Financial Data Reporting**

GAAP

YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY.
PLEASE CONTINUE YOUR FILING TO THE FINAL STEP.

Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

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, the following websites have tools that may aid you in doing so:

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- [Office Converter](#)
- [PDF Merge](#)

Figure 9



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The following web page will open (see Figure 10). Enter the name, title and email 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.

The screenshot shows the "Annual Financial Data Reporting" interface. At the top left is the logo for Dave Yost, Ohio Auditor. The main heading is "Annual Financial Data Reporting". Below this is a grey bar with the word "Acknowledge". The form contains three input fields labeled "Name", "Title", and "Email". Below these fields is a red-bordered box containing a checkbox and the text: "I ACKNOWLEDGE THE INFORMATION I HAVE ENTERED INTO THE AUDITOR OF STATE OF OHIO'S ANNUAL FINANCIAL DATA REPORTING SYSTEM IS COMPLETE AND ACCURATE FOR THE REPORTING YEAR AND BASIS OF ACCOUNTING SELECTED." At the bottom of the form is a green "Submit" button.

Figure 10

The following message (see Figure 11) will appear if the reporting requirements were submitted timely, as specified by Ohio law, and under a required basis of accounting, if applicable.

The screenshot shows the "Annual Financial Data Reporting" interface with a "Completed" message. At the top left is the logo for Dave Yost, Ohio Auditor. The main heading is "Annual Financial Data Reporting". Below this is a grey bar with the word "Completed". The message text reads: "Thank you for completing the requirements for filing [redacted] s annual financial report within the parameters of the Ohio law. If your entity is subject to ORC Section 117.38, it is still necessary for you to publish notice in a newspaper circulated in your political subdivision or taxing district that the financial report has been completed and is available for public inspection at your office. A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission."

Figure 11



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If financial statements were submitted to the Auditor of State as required but **not** in accordance with the timing requirements, including any approved extension, the following message will appear (see Figure 12) after clicking the **Submit** button (see Figure 10).

DAVE YOST
OHIO AUDITOR **Annual Financial Data Reporting**

Completed

Thank you for completing the requirements for filing _____'s annual financial report.

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). ORC Section 117.38 also requires entities filing GAAP to submit their financial reports to the AOS within 150 days of their fiscal year-end. Entities subject to ORC Section 1724.05 are required to submit their annual reports to the AOS within 120 days of their fiscal year-end. Universities and Colleges subject to OAC 126:3-1-01(A)(2)(a) must file their financial statement no later than October thirty-first (31st) of each year. All other entities have 60 days following the end of their fiscal year to submit their financial reports to the AOS.

Your entity did not file within the parameters described above and may be subject to the penalties prescribed in ORC Section 117.38, if applicable.

If your entity is subject to ORC Section 117.38, it is still necessary for you to publish notice in a newspaper circulated in your political subdivision or taxing district that the financial report has been completed and is available for public inspection at your office.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your filing.

Figure 12

Entities subject to filing requirements under 1724.05 are required to report in accordance with generally accepted accounting principles (GAAP). Additionally, Ohio Administrative Code 126:3-1-01(A)(2)(a) requires universities and colleges to prepare their financial statements in accordance with GAAP. If GAAP financial statements were **not** submitted to the Auditor of State as required, irrespective of the date submitted, the following message will appear (see Figure 13) after clicking the **Submit** button (see Figure 10).

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OHIO AUDITOR **Annual Financial Data Reporting**

Completed

Thank you for completing the requirements for filing _____'s annual financial report.

Ohio Revised Code (OAC) 1724.05 requires community improvement corporations established under this Code section to report annually in accordance with generally accepted accounting principles (GAAP). Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to prepare their financial statements in accordance with GAAP.

Therefore, as a result of the financial report not being filed on a GAAP basis as prescribed by Ohio law, _____ may be subject to the penalties prescribed in ORC 117.38, if applicable.

If your entity is subject to ORC Section 117.38, it is still necessary for you to publish notice in a newspaper circulated in your political subdivision or taxing district that the financial report has been completed and is available for public inspection at your office.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission.

Figure 13



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In addition to the completed message (Figure 11, 12 or 13), an email (Figure 14) will be sent to the email address entered on the acknowledgement page (Figure 10), and the primary contact on file with our office (if different from the email entered on the acknowledgement page).

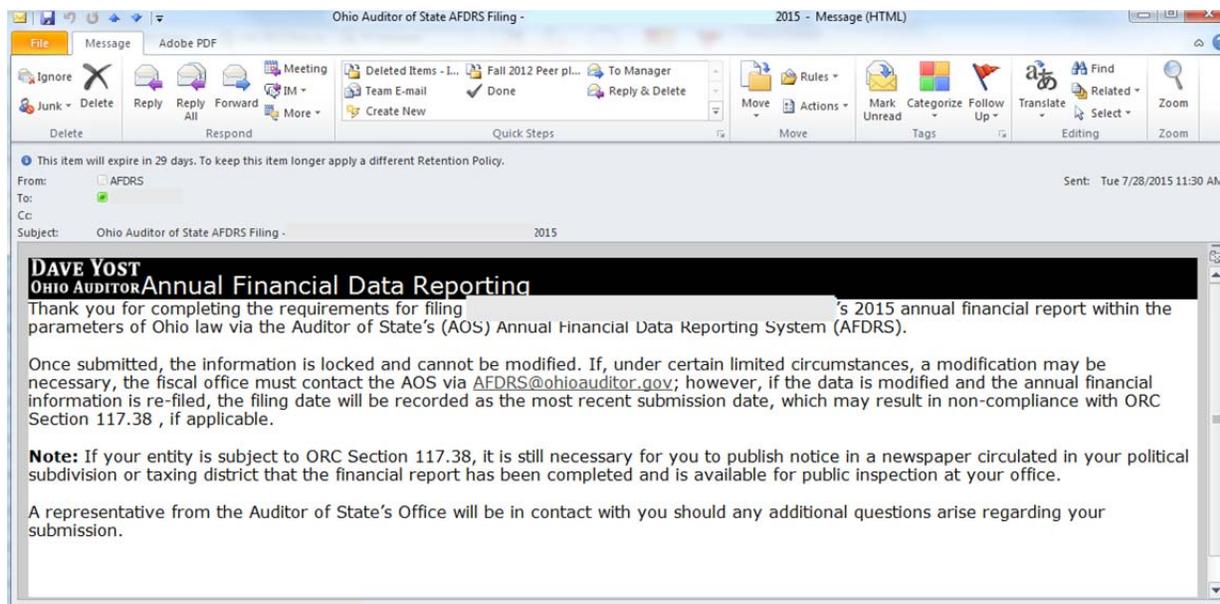


Figure 14

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 at AFDRS@ohioauditor.gov for assistance.