



Hinkle Annual Financial Data Reporting System Quick Guide for Cities and Counties

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.

HINKLE Annual Financial Data Reporting

Entity Name City
County
Filing Year December 31, 2017

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
- Population for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Average Number of Utility Customers for the Reporting Year (if applicable)
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year

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).

HINKLE Annual Financial Data Reporting

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



Hinkle Annual Financial Data Reporting System Quick Guide for Cities and Counties

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

Please note the Ohio Administrative Code (OAC) 117-2-03(B) requires all Cities and Counties to prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

HINKLE Annual Financial Data Reporting

City

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).

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

Filing Type

GAAP

OCBOA Cash

OCBOA Modified Cash

Begin Filing

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

If the Cash or Modified Cash filing type (see Figure 3) is selected, 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.

HINKLE Annual Financial Data Reporting

City

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).

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

Filing Type

GAAP

OCBOA Cash

OCBOA Modified Cash

Warning: The basis of accounting chosen is not consistent with generally accepted accounting principles as required by OAC. This could subject your entity to a noncompliance citation and a monetary penalty assessed by the Auditor of State's Office.

Figure 4



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Reset Filing Type

If after you have begun entering your data, you determine you have selected the incorrect filing type, you may clear the information you have entered and reset the filing type (Figure 5).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. It contains several numbered steps for filing. At the bottom, there are two buttons: 'Begin Filing' (blue) and 'Reset Filing Type' (red). An arrow points from a text box on the right to the 'Reset Filing Type' button.

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

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. 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.

The screenshot shows a warning screen titled 'HINKLE Annual Financial Data Reporting'. It features a red 'WARNING!!' header. The text explains that selecting this option will reset the filing and delete any data already entered, and also delete any previously approved due date extensions. It instructs users to select the 'RESET' button if they originally incorrectly selected the filing type, or the 'CANCEL' button if they do not wish to reset. At the bottom, there are two buttons: 'Cancel' (blue) and 'Reset' (red).

Figure 6

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



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

After clicking the **Begin Filing** (see Figure 3) button, the following webpage will open (see Figure 7). Enter the amounts from the Governmental Activities column of the Statement of Net Position.

HINKLE Annual Financial Data Reporting

City County | GAAP connected ■

Due Date: 05/30/2019 [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 AOS

Statement Of Net Position - Governmental Activities

Assets	
Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Accrued Interest Receivable	\$ 0
Accounts Receivable	\$ 0
Internal Balances	\$ 0
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Income Tax Receivable	\$ 0
Property Taxes Receivable	\$ 0
Special Assessments Receivable	\$ 0
Revenue in Lieu of Taxes Receivable	\$ 0
Due from Other Governments	\$ 0
Notes Receivable	\$ 0
Leases Receivable	\$ 0

Callout Boxes:

- Top Right:** 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.](#)
- Top Left:** The due date is presented in the right hand corner based upon the basis of accounting selected.
- Bottom Left:** Click here to view the help screen available for this account line item.
- Bottom Right:** Click here to view the help screen available for the completion of this financial statement.

Figure 7

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.

Changes for Implementation of GASB 68 & 75 - Accounting and Financial Reporting for Pensions and Other Post-Employment Benefits (OPEB) – In order to accommodate the requirement to report pension and OPEB liabilities in GAAP financial statements, the GAAP reporting shell in the Hinkle System has been modified to report the components of the pension liability, the OPEB liability and the related deferred Outflows and Inflows of Resources separately (See Figure 8 and Figure 9).

HINKLE Annual Financial Data Reporting

City County | GAAP connected ■

Due Date: 5/30/2019 [Request an Extension](#)

Deferred Outflows of Resources

Pension Related	\$ 0
Other Post Employment Benefits (OPEB)	\$ 0
Other Amounts	\$ 0
Total Deferred Outflows of Resources	\$ 0

Callout Box: Report the deferred outflows of resources related to pension and OPEB separately from all other deferred outflows of resources

Figure 8



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

HINKLE

Annual Financial Data Reporting

connected ■

City

County | GAAP

Due Date: 5/30/2019

Request an Extension

Unearned Revenue	\$ 0
Notes Payable	\$ 0
Long-Term Liabilities:	
Long Term Liabilities - Due Within One Year	\$ 0
Due in More Than One Year - Net Pension Liability	\$ 0
Due in More Than One Year - OPEB Liability	\$ 0
Due in More Than One Year - Other Amounts	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension Related	\$ 0
OPEB Related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0

Report the net pension liability & the OPEB liability separately from other long term liabilities.

Report the deferred inflows of resources related to pension and OPEB separately from all other deferred inflows of resources.

Figure 9

Once the information has been entered from the Governmental Activities column of the Statement of Net Position, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 10).

HINKLE

Annual Financial Data Reporting

connected ■

City

County | GAAP

Due Date: 5/30/2019

Request an Extension

Due in More Than One Year - OPEB Liability	\$ 0
Due in More Than One Year - Other Amounts	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension Related	\$ 0
OPEB Related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted (Deficit)	\$ 0
Total Net Position	\$ 0

Save Changes

Next >

Figure 10



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Then click the **Next** button (see Figure 10). The following webpage will open (see Figure 11). Enter the amounts from the Governmental Activities column of the Statement of Activities.

HINKLE Annual Financial Data Reporting

City County | GAAP Due Date: 05/30/2018 [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 AOS

Statement Of Net Position - Governmental Activities
Statement Of Activities - Governmental Activities
Balance Sheet - Governmental Funds - General
Financial Funds - Total
Expenditures And Governmental
Expenditures And Governmental Funds
Proprietary
Proprietary
Proprietary
Proprietary
Statement Of Net Position - Proprietary

Statement Of Activities - Governmental Activities

Program Revenues

Charges for Services and Sales	\$ 0
Operating Grants, Contributions and Interest	\$ 0
Capital Grants, Contributions and Interest	\$ 0
Total Program Revenues	\$ 0

General Revenues

Property Taxes	\$ 0
Income Tax	\$ 0
Other Taxes	\$ 0
Grants and Entitlements Not Restricted to Specific Programs	\$ 0
Gain On Sale of Capital Asset	\$ 0
Payment in Lieu of Taxes	\$ 0

Figure 11

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 12).

HINKLE Annual Financial Data Reporting

City County | GAAP Due Date: 05/30/2018 [Request an Extension](#)

Public Health	\$ 0
Leisure Time Activities	\$ 0
Community and Economic Development	\$ 0
Public Works	\$ 0
Basic Utility Service	\$ 0
Transportation	\$ 0
General Government	\$ 0
Intergovernmental	\$ 0
Interest and Fiscal Charges	\$ 0
Depreciation Expense	\$ 0
Other Expense	\$ 0
Total Governmental Activities Expenses	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

< Previous Save Changes Next >

Figure 12

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 12) whenever the button is present.



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 12) after saving your changes. The following webpage will open (see Figure 13). Enter the amounts from the General Fund column of the Balance Sheet for Governmental Funds.

HINKLE Annual Financial Data Reporting connected ■

City _____ County | GAAP Due Date: 05/30/2018 [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 AOS

Statement Of Net Position - Governmental Activities
 Statement Of Activities - Governmental Activities
Balance Sheet - Governmental Funds - General
 Balance Sheet - Governmental Funds - Total Governmental Funds
 Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General
 Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds
 Statement Of Net Position - Proprietary Funds - Enterprise Funds Water
 Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer
 Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric
 Statement Of Net Position - Proprietary

Balance Sheet - Governmental Funds - General

Assets

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Accrued Interest Receivable	\$ 0
Accounts Receivable	\$ 0
Interfund Receivable	\$ 0
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Income Taxes Receivable	\$ 0
Property Taxes Receivable	\$ 0
Revenue in Lieu of Taxes Receivable	\$ 0
Special Assessments Receivable	\$ 0

Figure 13

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 14).

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City _____ County | GAAP Due Date: 05/30/2018 [Request an Extension](#)

Notes Payable \$ 0
 Other Liabilities \$ 0
 Total Liabilities \$ 0

Total Deferred Inflows of Resources \$ 0

Fund Balances

Nonspendable \$ 0
 Restricted \$ 0
 Committed \$ 0
 Assigned \$ 0
 Unassigned \$ 0
 Total Fund Balances \$ 0

Total Liabilities, Deferred Inflows of Resources and Fund Balances \$ 0

< Previous **Save Changes** Next >

Figure 14



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Then click the **Next** button (see Figure 14). The following webpage will open (see Figure 15). Enter the amounts from the Total Governmental Funds column of the Balance Sheet for Governmental Funds.

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County | GAAP Due Date: 05/30/2018 [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 AOS

Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Statement Of Net Position - Proprietary

Balance Sheet - Governmental Funds - Total Governmental Funds

Assets

Cash and Cash Equivalents	\$	0
Investments	\$	0
Inventory Held for Resale	\$	0
Materials and Supplies Inventory	\$	0
Accrued Interest Receivable	\$	0
Accounts Receivable	\$	0
Interfund Receivable	\$	0
Intergovernmental Receivable	\$	0
Prepaid Items	\$	0
Income Taxes Receivable	\$	0
Property Taxes Receivable	\$	0

Figure 15

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 16).

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County | GAAP Due Date: 05/30/2018 [Request an Extension](#)

Other Liabilities \$ 0

Total Liabilities \$ 0

Total Deferred Inflows of Resources \$ 0

Fund Balances

Nonspendable \$ 0

Restricted \$ 0

Committed \$ 0

Assigned \$ 0

Unassigned \$ 0

Total Fund Balances \$ 0

Total Liabilities, Deferred Inflows of Resources and Fund Balances \$ 0

[< Previous](#) [Save Changes](#) [Next >](#)

Figure 16



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 16). The following webpage will open (see Figure 17). Enter the amounts from the General Fund column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The Hinkle System requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

The screenshot shows the Hinkle Annual Financial Data Reporting System interface. The header includes the HINKLE logo, 'Annual Financial Data Reporting', and a 'connected' status indicator. Below the header, there are navigation links for 'County | GAAP', 'Due Date: 05/30/2018', and a 'Request an Extension' button. A progress bar shows four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements With Notes), and 4. Acknowledge (Submit Filing To AOS). The main content area is titled 'Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General'. On the left, there is a list of report types, with 'Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General' selected. The main table lists various revenue categories with input fields for amounts, all currently set to 0.

Revenues	
Property Taxes	\$ 0
Income Taxes	\$ 0
Payment in Lieu of Taxes	\$ 0
Special Assessments	\$ 0
Intergovernmental	\$ 0
Interest	\$ 0
Licenses and Permits	\$ 0
Fines and Forfeitures	\$ 0
Rentals	\$ 0
Charges for Services	\$ 0

Figure 17

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 18).

The screenshot shows the Hinkle Annual Financial Data Reporting System interface, continuing from the previous page. The header and navigation elements are the same. The main content area is titled 'Other Financing Sources' and 'Special and Extraordinary Items'. The table lists various categories with input fields for amounts, all currently set to 0. At the bottom of the page, there are three buttons: '< Previous', 'Save Changes', and 'Next >'.

Other Financing Sources	\$ 0
Other Financing Uses	\$ 0
Total Other Financing Sources (Uses)	\$ 0
Special and Extraordinary Items	
Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Balances	\$ 0
Fund Balances, Beginning of Year	\$ 0
Increase (Decrease) in Inventory Or Prepaid Assets	\$ 0
Fund Balances, End of Year	\$ 0

Figure 18



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 18). The following webpage will open (see Figure 19). Enter the amounts from the Total Governmental Funds column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The Hinkle System requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

The screenshot shows the 'Data Entry' step of the reporting process. The main heading is 'Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds'. Below this is a table of 'Revenues' with input fields for each category, all currently set to 0.

Category	Amount
Property Taxes	\$ 0
Income Taxes	\$ 0
Payment in Lieu of Taxes	\$ 0
Special Assessments	\$ 0
Intergovernmental	\$ 0
Interest	\$ 0
Licenses and Permits	\$ 0
Fines and Forfeitures	\$ 0
Rentals	\$ 0
Charges for Services	\$ 0
Contributions and Donations	\$ 0
Other Revenues	\$ 0

Figure 19

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 20).

The screenshot shows the 'Data Entry' step for 'Other Financing Sources' and 'Special and Extraordinary Items'. The main heading is 'Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds'. Below this is a table of 'Other Financing Sources' and 'Special and Extraordinary Items' with input fields for each category, all currently set to 0.

Category	Amount
Other Financing Sources	\$ 0
Other Financing Uses	\$ 0
Total Other Financing Sources (Uses)	\$ 0
Special and Extraordinary Items	
Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Balances	\$ 0
Fund Balances, Beginning of Year	\$ 0
Increase (Decrease) in Inventory Or Prepaid Assets	\$ 0
Fund Balances, End of Year	\$ 0

At the bottom of the page, there are three buttons: '< Previous', 'Save Changes', and 'Next >'.

Figure 20



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 20). The following webpage will open (see Figure 21). Data from selected proprietary enterprise funds will be entered into the Hinkle System in the following pages. For Cities, data will be gathered for the Water, Sewer, Electric and Landfill funds. For Counties, data will be gathered for the Water, Sewer and Landfill funds. If your entity does not have one of these funds, click the Not Applicable check box as indicated in Figure 21.

Enter the amounts from the Water Fund column of the Statement of Net Position for Proprietary Funds.

HINKLE Annual Financial Data Reporting connected

County | GAAP Due Date: 05/30/2018 [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 AOS)

Statement Of Net Position - Governmental Activities
 Statement Of Activities - Governmental Activities
 Balance Sheet - Governmental Funds - General
 Balance Sheet - Governmental Funds - Total Governmental Funds
 Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General
 Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds
Statement Of Net Position - Proprietary Funds - Enterprise Funds Water
 Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer
 Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric
 Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill
 Statement Of Revenues, Expenses And

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Not Applicable ←

Assets

Current Assets:

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Receivables - Accounts	\$ 0
Receivables - Intergovernmental	\$ 0
Receivables - Special Assessments Receivable	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Prepaid Items	\$ 0
Interfund Receivable	\$ 0
Other Assets	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 21

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 22).

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City County | GAAP Due Date: 5/30/2019 [Request an Extension](#)

Net OPEB Liabilities	\$ 0
Other Long Term Liabilities	\$ 0
Total Long Term Liabilities	\$ 0
Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension Related	\$ 0
OPEB Related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted	\$ 0
Total Net Position	\$ 0

[< Previous](#)
[Save Changes](#)
[Next >](#)

Figure 22



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 22). The following webpage will open (see Figure 23). Enter the amounts from the Sewer Fund column of the Statement of Net Position for Proprietary Funds.

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County | GAAP Due Date: 05/30/2018 [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 AOS

Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Receivables - Accounts	\$ 0
Receivables - Intergovernmental	\$ 0
Receivables - Special Assessments Receivable	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Prepaid Items	\$ 0
Interfund Receivable	\$ 0
Other Assets	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 23

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 24).

HINKLE Annual Financial Data Reporting connected ●

City County | GAAP Due Date: 5/30/2019 [Request an Extension](#)

Net OPEB Liabilities \$ 0

Other Long Term Liabilities \$ 0

Total Long Term Liabilities \$ 0

Total Liabilities \$ 0

Deferred Inflows of Resources

Pension Related \$ 0

OPEB Related \$ 0

Other Amounts \$ 0

Total Deferred Inflows of Resources \$ 0

Net Position

Net Investment in Capital Assets \$ 0

Restricted \$ 0

Unrestricted \$ 0

Total Net Position \$ 0

< Previous Save Changes Next >

Figure 24



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 24). The following webpage will open (see Figure 25). Enter the amounts from the Electric Fund column of the Statement of Net Position for Proprietary Funds.

HINKLE Annual Financial Data Reporting connected

County | GAAP Due Date: 05/30/2018 [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 AOS

Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$	0
Investments	\$	0
Receivables - Accounts	\$	0
Receivables - Intergovernmental	\$	0
Receivables - Special Assessments Receivable	\$	0
Inventory Held for Resale	\$	0
Materials and Supplies Inventory	\$	0
Prepaid Items	\$	0
Interfund Receivable	\$	0

Figure 25

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 26).

HINKLE Annual Financial Data Reporting connected

City Due Date: 5/30/2019 [Request an Extension](#)

County | GAAP

Net OPEB Liabilities	\$	0
Other Long Term Liabilities	\$	0
Total Long Term Liabilities	\$	0
Total Liabilities	\$	0
Deferred Inflows of Resources		
Pension Related	\$	0
OPEB Related	\$	0
Other Amounts	\$	0
Total Deferred Inflows of Resources	\$	0
Net Position		
Net Investment in Capital Assets	\$	0
Restricted	\$	0
Unrestricted	\$	0
Total Net Position	\$	0

< Previous Save Changes Next >

Figure 26



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 26). The following webpage will open (see Figure 27). Enter the amounts from the Landfill Fund column of the Statement of Net Position for Proprietary Funds.

HINKLE Annual Financial Data Reporting connected

County | GAAP Due Date: 05/30/2018 [Request an Extension](#)

1 [Begin Filing](#) | 2 **Data Entry** | 3 [Upload Document](#) | 4 [Acknowledge](#)

Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill

Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Receivables - Accounts	\$ 0
Receivables - Intergovernmental	\$ 0
Receivables - Special Assessments Receivable	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Prepaid Items	\$ 0
Interfund Receivable	\$ 0
Other Assets	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 27

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 28).

HINKLE Annual Financial Data Reporting connected

City County | GAAP Due Date: 5/30/2019 [Request an Extension](#)

Net OPEB Liabilities	\$ 0
Other Long Term Liabilities	\$ 0
Total Long Term Liabilities	\$ 0
Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension Related	\$ 0
OPEB Related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted	\$ 0
Total Net Position	\$ 0

[< Previous](#) [Save Changes](#) [Next >](#)

Figure 28



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 28). The following webpage will open (see Figure 29). Enter the amounts from the Water Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.

The screenshot shows the 'Data Entry' step of the reporting process. The main heading is 'Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water'. Below this, there are sections for 'Operating Revenues' and 'Operating Expenses'. Each section has a list of items with corresponding input fields for dollar amounts. A 'Not Applicable' checkbox is present next to the main heading.

Operating Revenues	
Sales	\$ 0
Charges for Services	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0

Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Cost of Sales	\$ 0
Depreciation	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 29

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 30).

The screenshot shows the continuation of the reporting process. It displays the 'Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers' section. Below this, there are sections for 'Capital Contributions', 'Special Items', 'Extraordinary Items', 'Transfers In', and 'Transfers Out'. Each section has a list of items with corresponding input fields for dollar amounts. At the bottom, there are buttons for '< Previous', 'Save Changes', and 'Next >'.

Other Non Operating Expenses	\$ 0
Total Non Operating Revenues (Expenses)	\$ 0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

Figure 30



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 30). The following webpage will open (see Figure 31). Enter the amounts from the Sewer Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.

HINKLE Annual Financial Data Reporting connected ■

City | County | GAAP | Due Date: 5/30/2019 | Extension: June 30, 2019 | Pending

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)

Statement Of Net Position - Governmental Activities
Statement Of Activities - Governmental Activities
Balance Sheet - Governmental Funds - General
Balance Sheet - Governmental Funds - Total Governmental Funds
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds
Statement Of Net Position - Proprietary Funds - Enterprise Funds Water
Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer
Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric
Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Sewer

Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Sewer

Not Applicable

Operating Revenues

Sales	\$ 0
Charges for Services	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0

Operating Expenses

Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Cost of Sales	\$ 0
Depreciation	\$ 0
Claims	\$ 0
Other Operating Expenses	\$ 0

Figure 31

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 32).

HINKLE Annual Financial Data Reporting connected ■

City | County | GAAP | Due Date: 5/30/2019 | Extension: June 30, 2019 | Pending

Interest and Fiscal Charges	\$ 0
Gain On Sale of Capital Assets	\$ 0
Loss On Sale of Capital Assets	\$ 0
Interest Earnings	\$ 0
Operating Grants	\$ 0
Other Non Operating Revenues	\$ 0
Other Non Operating Expenses	\$ 0
Total Non Operating Revenues (Expenses)	\$ 0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

< Previous | **Save Changes** | Next >

Figure 32



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 32). The following webpage will open (see Figure 33). Enter the amounts from the Electric Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.

The screenshot shows the 'Data Entry' step of the reporting process. The main heading is 'Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Electric'. A 'Not Applicable' checkbox is selected, with an arrow pointing to it from a callout box. Below this are sections for 'Operating Revenues' and 'Operating Expenses', each with a table of items and input fields for dollar amounts.

Operating Revenues	
Sales	\$ 0
Charges for Services	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0

Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Cost of Sales	\$ 0
Depreciation	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 33

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 34).

The screenshot shows the 'Data Entry' step for the 'Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers' section. It features a table with various items and input fields for dollar amounts. At the bottom, there are three buttons: '< Previous', 'Save Changes', and 'Next >'.

Other Non Operating Expenses	\$ 0
Total Non Operating Revenues (Expenses)	\$ 0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

Figure 34



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 34). The following webpage will open (see Figure 35). Enter the amounts from the Landfill Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.

The screenshot shows the 'Data Entry' step of the reporting process. The main heading is 'Statement of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Landfill'. A 'Not Applicable' checkbox is selected. Below this are sections for 'Operating Revenues' and 'Operating Expenses', each with a table of items and their corresponding dollar amounts.

Operating Revenues	
Sales	\$ 0
Charges for Services	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0

Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Cost of Sales	\$ 0
Depreciation	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 35

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 36).

The screenshot shows the 'Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers' section. It includes a table with various items and their dollar amounts, and navigation buttons at the bottom.

Other Non Operating Expenses	\$ 0
Total Non Operating Revenues (Expenses)	\$ 0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

< Previous Save Changes Next >

Figure 36



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 36). The following webpage will open (see Figure 37). Enter the amounts of your long-term obligations existing at year-end for the governmental and business-type (proprietary) activities by type of debt issue.

HINKLE Annual Financial Data Reporting connected ■

City County | GAAP Due Date: 5/30/2019 [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 AOS

	Long Term Obligations At Year End ?
Governmental	
General Obligation Bonds	\$ <input type="text" value="0"/>
Special Assessment Bonds	\$ <input type="text" value="0"/>
Notes Payable	\$ <input type="text" value="0"/>
Loans Payable	\$ <input type="text" value="0"/>
Capital Leases	\$ <input type="text" value="0"/>
Revenue Bonds	\$ <input type="text" value="0"/>
Net Pension Liability	\$ <input type="text" value="0"/>
Miscellaneous Long Term Obligations	\$ <input type="text" value="0"/>
Net Other Post Employment (OPEB) Liability	\$ <input type="text" value="0"/>
Proprietary	
General Obligation Bonds	\$ <input type="text" value="0"/>
Special Assessment Bonds	\$ <input type="text" value="0"/>
Notes Payable	\$ <input type="text" value="0"/>
Loans Payable	\$ <input type="text" value="0"/>
Capital Leases	\$ <input type="text" value="0"/>
Revenue Bonds	\$ <input type="text" value="0"/>
Net Pension Liability	\$ <input type="text" value="0"/>
Miscellaneous Long Term Obligations	\$ <input type="text" value="0"/>
Net Other Post Employment (OPEB) Liability	\$ <input type="text" value="0"/>

Figure 37

If the Pension and OPEB Net Liability is allocated to both Unrestricted and Restricted Net Assets/Position, please enter the percentage of the allocation to each below (see Figure 38). **Note:** The application default is 100% Unrestricted Net Assets/Position and the total of the percentages entered must equal 100%. The % indicated will be applied to both Pension and OPEB Net Liabilities.

Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Landfill

[Long Term Obligations At Year End](#)

Other Information - Demographics

Net Assets/Position

If pension and OPEB net liability are allocated to other than Unrestricted Net Assets/Position, please enter the allocation % to Unrestricted and Restricted Net Assets/Position below. If no % allocation is entered, the default is 100% to Unrestricted Net Assets/Position.

Restricted Net Assets/Position	<input type="text" value="0"/>
Unrestricted Net Asset/Position	<input type="text" value="100"/>
100 %	

[< Previous](#)
[Save Changes](#)
[Next >](#)

Figure 38

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 38).



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Click the **Next** button (see Figure 38). The following webpage will open (see Figure 39). Enter information related to the demographics of your entity.

Figure 39

Once the information has been entered, click the **Save Changes** button (see Figure 39). Then click the **Next** button (see Figure 39). The following web page will open (see Figure 40). 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.

Figure 40



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 41). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 41). If the file selection is correct, click the green **Upload** button (See Figure 41) to upload the file into the Hinkle System.

If you click on the upload button without a file selected you will receive "Please select a File to Upload" message

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

The selected file will appear in this field

Use the Browse button to navigate to the file location

Figure 41

The following message will appear if your file has been successfully uploaded (See Figure 42), 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 42).

Before clicking the Next button to move to the acknowledgment page to complete your Hinkle System submission, please view your uploaded file to confirm the correct file was uploaded. To view your uploaded file, click here.

Figure 42



Hinkle Annual Financial Data Reporting System Quick Guide for Cities and Counties

The following web page will open (see Figure 43). 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.

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.

Enter name, title and email address

Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. You also acknowledge the financial statements and notes uploaded are the final unaudited financial statements and notes to be audited.

Figure 43

Once you have clicked the Submit button, a pop up box will appear to confirm you want to transmit your Hinkle System filing to the Auditor of State (See Figure 44). This message also reminds you the filed information will be publically available on the Auditor of State’s website after submission. Click the Cancel button to go back for further review of your filing. Click the OK button to complete the submission. **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 44



Hinkle Annual Financial Data Reporting System Quick Guide for Cities and Counties

The following message (see Figure 45) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code Section 117.38, and in accordance with GAAP, as required by Ohio Administrative Code 117-2-03(B).

HINKLE Annual Financial Data Reporting

Completed

Thank you for completing the requirements for filing _____'s annual financial report within the parameters of the Ohio Revised Code Section 117.38 and the Ohio Administrative Code 117-2-03(B).

A confirmation email has been sent to the email address entered on the acknowledgement page and the primary contact on file with our office (if different from the email entered on the acknowledgement page).

Figure 45

If GAAP financial statements were **not** submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) irrespective of the date submitted, the following message will appear (see Figure 46) after clicking the **Submit** button (see Figure 43). **Note: If an entity filing on a Cash or Modified Cash basis does not submit the annual financial report information to the AOS within 60 days of year-end and does not request an extension, the entity may be subject to a noncompliance citation in the management letter for filing late.**

HINKLE Annual Financial Data Reporting

Completed

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

A confirmation email has been sent to the email address entered on the acknowledgement page and the primary contact on file with our office (if different from the email entered on the acknowledgement page).

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.

Therefore, as a result of the financial report not being filed on a GAAP basis as prescribed by Ohio law, _____ will be subject to the penalties prescribed in OAC 117-2-03(B).

Figure 46

If GAAP financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) 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 47) after clicking the **Submit** button (see Figure 43).

HINKLE Annual Financial Data Reporting

Completed

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

A confirmation email has been sent to the email address entered on the acknowledgement page and the primary contact on file with our office (if different from the email entered on the acknowledgement page).

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 GAAP-mandated entities to submit their financial reports to the AOS within 150 days of their fiscal year-end. ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and submit their annual reports to the AOS within 120 day of their fiscal year-end. 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.

Figure 47



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

In addition to the completed message (Figure 45, 46 or 47) an email (Figure 48) will be sent to the email address entered on the acknowledgement page (Figure 43) and the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgement page) (Figure 43).

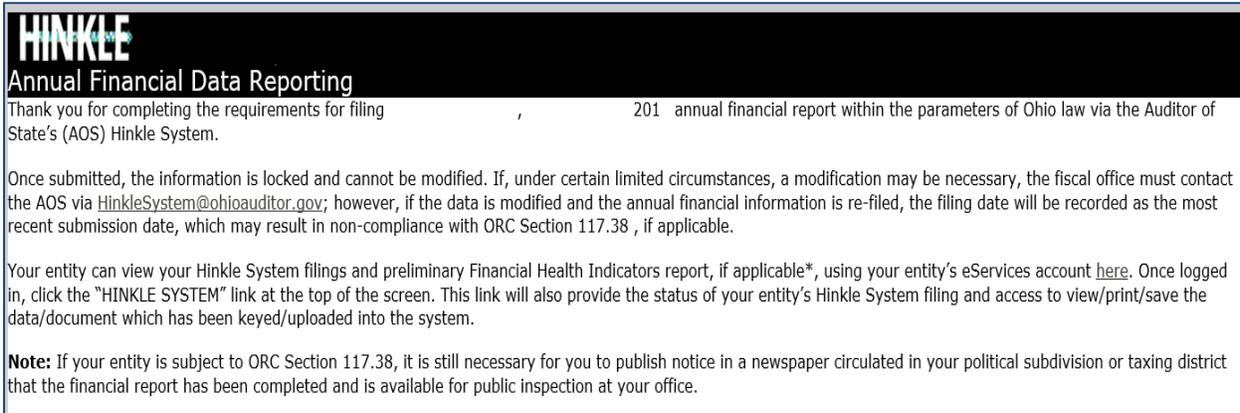


Figure 48

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 49).

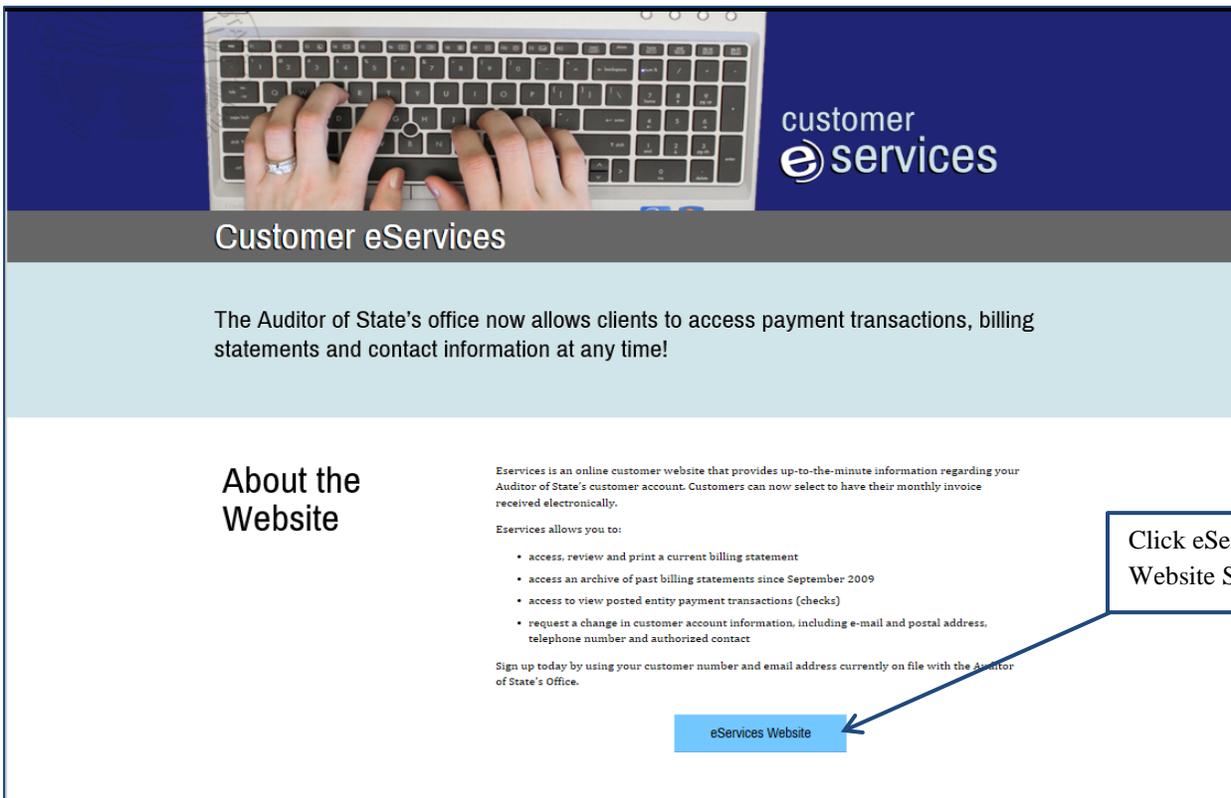


Figure 49



Hinkle Annual Financial Data Reporting System Quick Guide for Cities and Counties

The Customer Log-in window will appear (See Figure 50). To access your entity's Hinkle System link, enter the your entity's AOS customer number (provided on AOS billing statements and on all Hinkle System email communications) and your email account information as the client contact on file with the AOS then click the Login button.

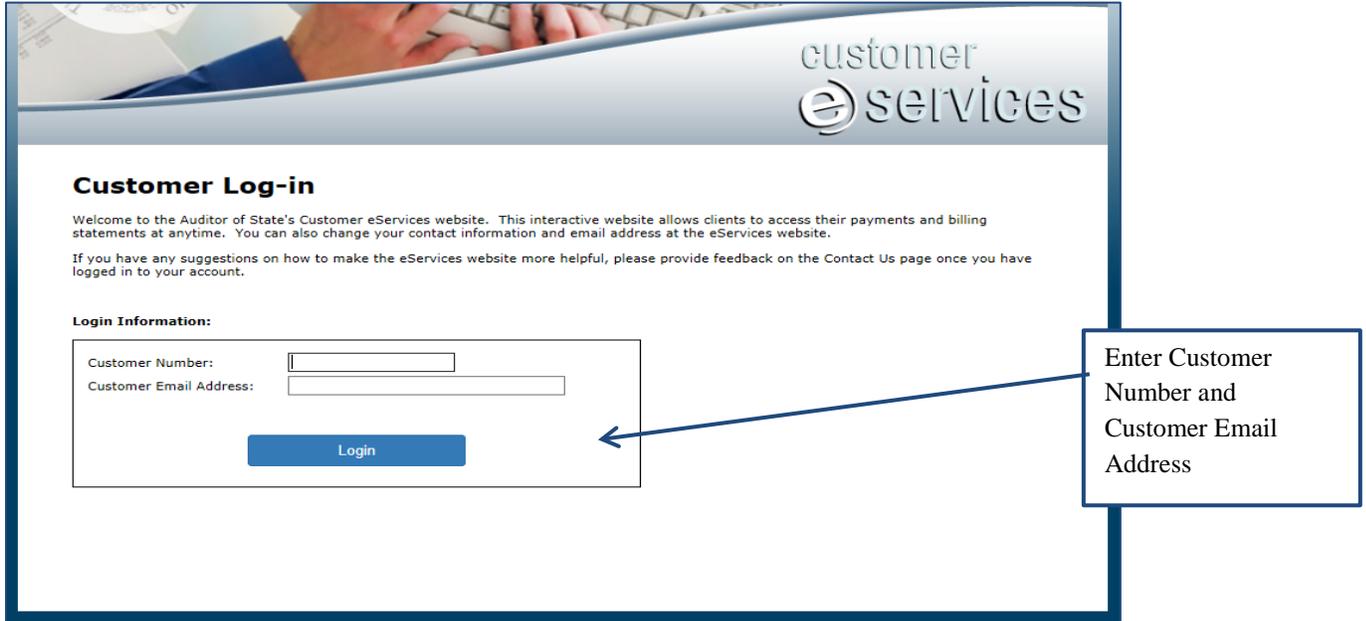


Figure 50

Once you have logged in, click the "Hinkle System" link at the top of the page (See Figure 51).

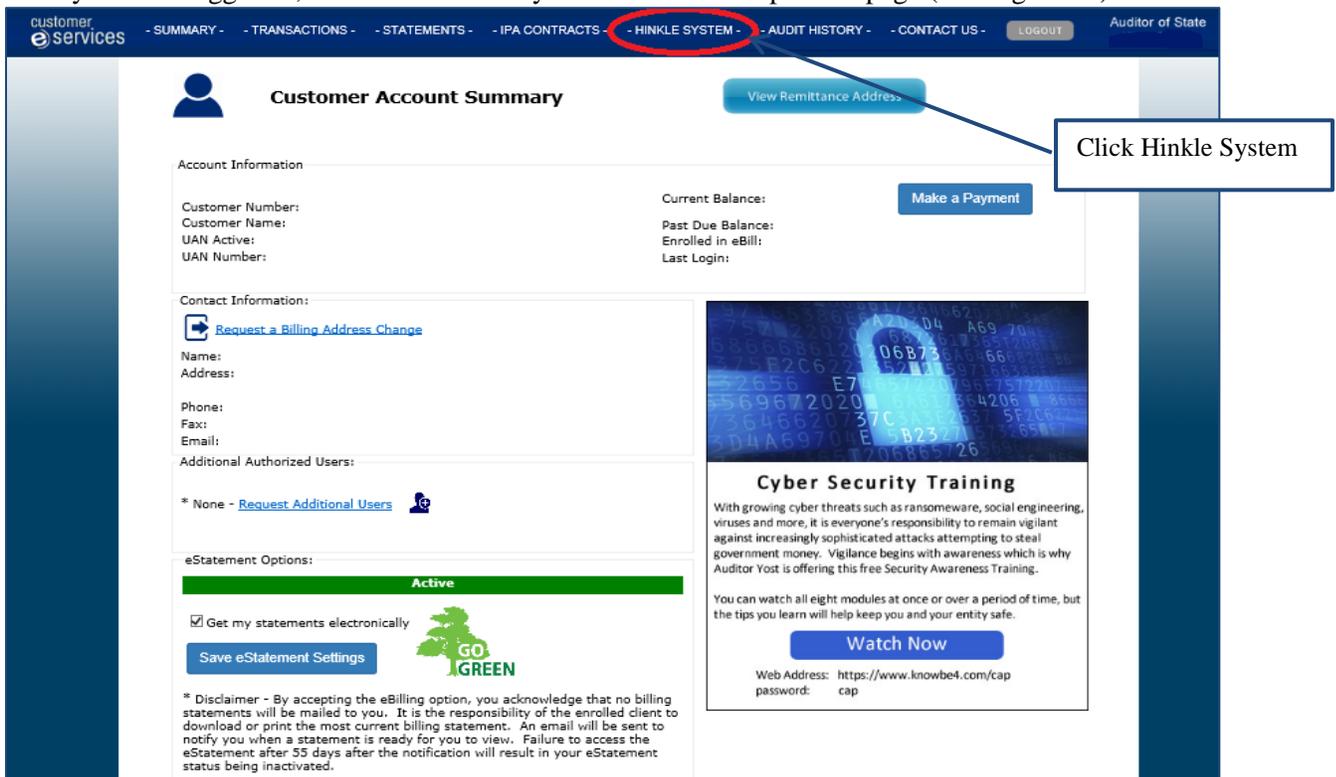


Figure 51



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

To access your filing links, click “Web Link” under Filing Link column for the appropriate year-end. (See Figure 52) This will take you into the Hinkle System to file. (Refer to Figure 1) To view your submitted filings, click the appropriate year end date under the Year End column. (See Figure 52).



Hinkle System

The **Hinkle System** is an internet-based application that allows certain financial statement, debt, and demographic data to be entered and/or uploaded and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code and the Ohio Administrative Code. Your entity’s fiscal officer or other assigned contact will be emailed an entity-specific Hinkle System filing link shortly after your entity’s fiscal year end. Your entity’s specific Hinkle System filing link can also be accessible below by clicking on “Web Link” in the Filing Link column for the appropriate filing year-end. Once your entity’s annual filing is complete, it cannot be modified without contacting the AOS.

To view your entity’s annual Hinkle System filing, please click on the applicable filing year under the “Year End” column. The data entered into the Hinkle System, if applicable for your entity, and a link to view the uploaded PDF document, required to include your entity’s final unaudited financial statements and notes to the financial statements, will be available as soon as your submission is completed.

For additional guidance, please refer to the [AOS website](#) and [AOS Bulletin 2015-007](#) or email HinkleSystem@ohioauditor.gov.

* - Not applicable to UAN clients unless opted-out of UAN filing on entity’s behalf.

Year End	Status	Filing Link *	Filing Type	Due Date	Filed Date
6/30/2018	Submitted	Web Link	GAAP	11/27/2018	11/27/2018 3:09:29 PM
6/30/2017	Submitted	Web Link	GAAP	11/27/2017	11/17/2017 11:12:25 AM
6/30/2016	Submitted	Web Link	GAAP	11/28/2016	11/21/2016 2:58:26 PM
6/30/2015	Submitted	Web Link	GAAP	11/30/2015	11/24/2015 11:31:04 AM
6/30/2014	Submitted	Web Link	GAAP	12/5/2014	12/4/2014 2:08:25 PM
6/30/2013	Submitted	Web Link	GAAP	11/27/2013	8/17/2016 8:36:45 AM

Figure 52

Once you click on the desired year end in the Year End column, the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 53). The Viewer provides filing details including access to the keyed data which can be exported to excel and to the PDF file uploaded. To access the PDF file click on the “View All Details” link.

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing details for _____

Entity ID:	Entity Type:
Filing Type: GAAP	Filing Period:
Audit Opinion:	Is Noncompliant:

[View All Details](#)

[Expand All Statements | Export to Excel](#)

Statement Of Net Position - Governmental Activities
Statement Of Activities - Governmental Activities
Balance Sheet - Governmental Funds - General
Balance Sheet - Governmental Funds - Total Governmental Funds
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Figure 53



Hinkle Annual Financial Data Reporting System

Quick Guide for Cities and Counties

Once you click on “View All Details,” the following window opens (See Figure 54). This window provides details of the filing history for this year end, including the Name, Title and email address of the filer. The document uploaded into the Hinkle System is available for viewing, printing or saving from this screen. This screen will also provide a history of access to the filing link for the selected period, extension requests and any notes added by the Hinkle System Managers.

Financial Data Viewer

Filing Details

Filed: 11/27/2018 3:09:29 PM County:
 Filed By: Required Filing Type: GAAP
 Filed By Title: Statutory Due Date:
 Status: Submitted Extension: N/A
 Uploaded Document:  Extension Documents:
 Status History 

Status	Updated By	Date
In Progress	User	8/20/2018
Submitted	User	8/20/2018
In Progress	User	11/26/2018
Submitted	User	11/27/2018
In Progress	dlfinn	11/27/2018
Submitted	User	11/27/2018

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Figure 54

Please Note: The data keyed into the Hinkle System and the pdf file uploaded into the system will also be publically available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all Cities or Counties reporting under the same basis of accounting. A link to the pdf uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates and links to the PDF filed for each entity type with a requirement to file annual financial statements and notes with the Auditor of State. The Summarized Annual Financial Reports and the Unaudited Annual Report Filing Status are available at this [link](#).

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.