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### Logging into eService > Hinkle System

Your entity's filing must be completed within the **AOS Hinkle Annual Financial Data Reporting System** (Hinkle System) via the entity-specific link available by logging into your entity's eServices account (see Figure 1).

The Initial and Reminder Hinkle System Notices will include a link to the eServices website. You can also access eServices through the AOS website or by bookmarking this link

<https://eservices.ohioauditor.gov/Account/Login>

**Important:** If you have not accessed your eServices account since November 16, 2020, you will need to register as a new user to access eServices.

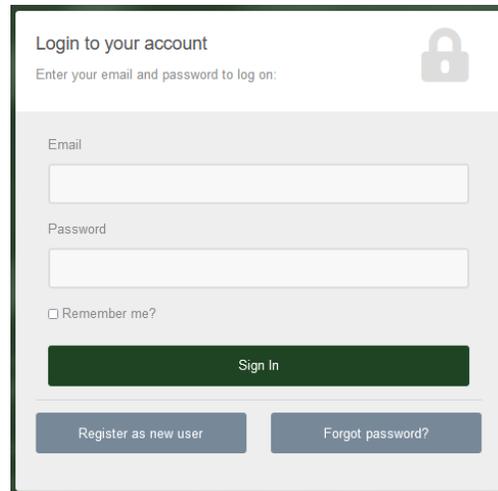


Figure 1

## Requesting a Due Date Extension Quick Guide

### Accessing the Hinkle System

Once you have logged in, look for “Hinkle System” in the left menu (see Figure 2).

Then click the [Begin Filing] button. (See under the “Filing Link” column.)

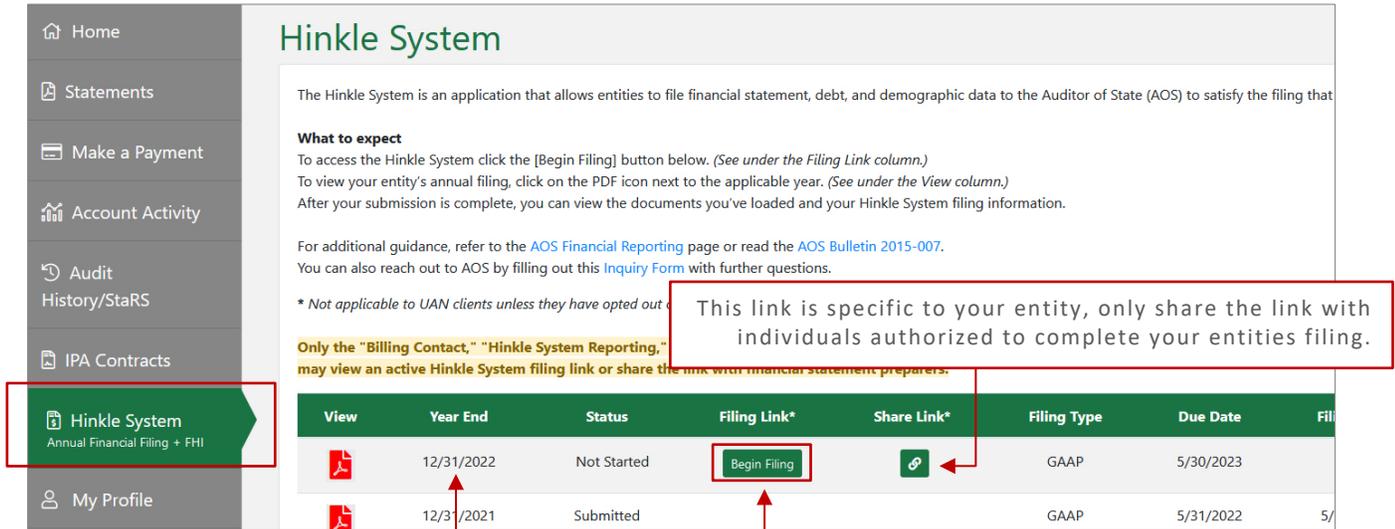


Figure 1

Click the [Begin Filing] button related to the appropriate Year End

### Being Filing > Filing Type

On the Hinkle System instruction page, click the [Begin Filing] button at the bottom of the page. (See Figure 3).

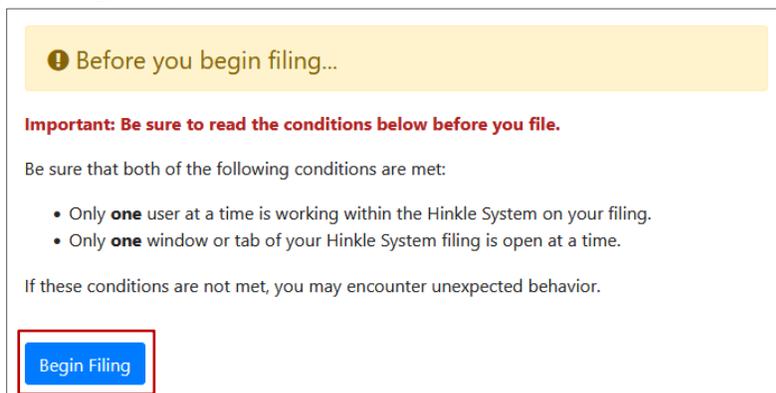


Figure 2

## Requesting a Due Date Extension Quick Guide

The first step in filing will be to select your entity's filing type. (See Figure 4).

**HINKLE** Annual Financial Data Reporting

1 **Begin Filing**  
Select a Filing Type

2 **Data Entry**  
Enter Financial Data

3 **Upload Document**  
Upload Financial Statements with Notes

4 **Acknowledge**  
Submit Filing to AOS

### Select Filing Type

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

**GAAP** - Financial statement prepared in accordance with generally accepted accounting principles.

**OCBOA Cash** - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.

**OCBOA Modified Cash** - Financial statements prepared on a modified cash basis as look-alike GAAP statements; relevant GASB Statements have been applied to the extent the statements are applicable to the modified cash basis of accounting. The most common modification applied to cash basis is the recording of long-term investment activity. Other common modifications include recording of capital assets, net of accumulated depreciation and long-term debt arising from cash transactions.

**Regulatory Cash** - Financial statements prepared 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

< Back to Home    Begin Filing

Figure 4

Uniform Accounting Network (UAN) clients generally report on the "Regulatory Cash" (AOS basis); however, may also report on the "Cash" or "Modified Cash" basis. UAN clients should not select "GAAP" as the filing type unless the client has opted out of UAN filing on its behalf.

If you have questions regarding your **basis of accounting**, consult the Frequently Asked Questions or the Hinkle System **Quick Guides** for your entity type which are available at [ohioauditor.gov/FinancialReporting](http://ohioauditor.gov/FinancialReporting) under **References**.

## Requesting a Due Date Extension Quick Guide

Your entity's Hinkle System **statutory filing due date** will be established based on the filing type selected. Hinkle System due date extensions **must** be requested on or prior to the current due date. **If the due date for your entity's Hinkle System filing has passed, you will be unable to request an extension.**

**Note:** State universities or colleges must submit an extension no later than the preceding September 30 and the extension can be for no more than two months (December 31st in accordance with Ohio Administrative Code 126:3-1-01(A)(2)(a)).

### Submitting the Request

Once the filing type has been selected, and you move to the next page. You'll notice the application will load and there will be a statutory due date top right corner of the proceed (see Figure 8).

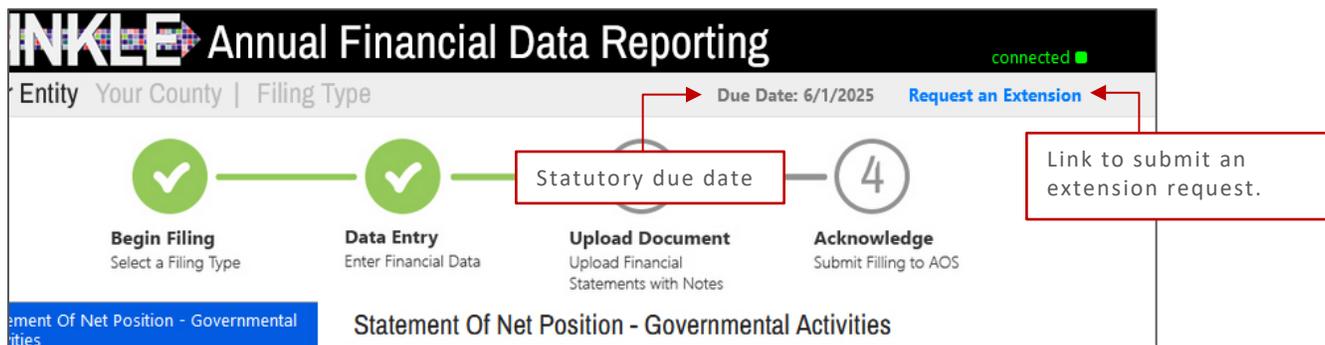


Figure 5

## Requesting a Due Date Extension Quick Guide

Click the “Request an Extension” link next to the statutory due date (see Figure 5). A model window will open with important information pertaining to your request. Be sure to read carefully before continuing.

Generally, the Auditor of State’s Office will only consider filing extension requests up to a maximum of 60 days beyond the statutory due date under the extraordinary circumstances defined in AOS Bulletin 2015-007 and listed below. Requests for an extension beyond 60 days will only be considered in very limited extenuating circumstances.

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.

**See Figure 8 for a more complete list of reasons in which an extension will generally not be granted.**

The Extension Request window will open (see Figure 8). To complete the request, you will need an Extension Request Document. The Extension Request Document is a letter, as a PDF, on entity letterhead and signed by the chief fiscal officer and a representative of the governing board of the public office or other entity required to file. The letter must state the reason for the request and indicate the requested filing extension date.”

## Requesting a Due Date Extension Quick Guide

The screenshot shows the Hinkle Annual Financial Data Reporting interface. At the top, it displays "Your Entity", "Your Entity Type", and the date "12/31/2022". On the right, it shows the "Due Date: 5/30/2023". The main heading is "Extension Request". Below this, there is explanatory text from the Auditor of State (AOS) regarding extension requests. The form includes several fields: "Extension Date" (a text input with a help icon), "Extension Reason" (a drop-down menu with a help icon), "If Other, please explain" (a text area), and "Extension Request Documentation" (a file upload field with a "Browse..." button and a help icon). At the bottom, there are two buttons: "< Back to Home" and "Submit Request".

Figure 6

Extension Reason includes a drop-down menu (See Figure 7).

This close-up view shows the "Extension Reason" drop-down menu. A red box highlights the menu with the text "Select from the drop-down menu". The menu is open, displaying a list of reasons: "Located in an area where a major flood or natural disaster has recently occurred", "Records were destroyed through fire or casualty", "Records are not updated due to the recent death or disability of the person responsible for preparing the annual financial report", "Poor maintenance of financial records by the predecessor official", and "Other extenuating circumstances".

Figure 7

Once you select the extension reason, a pop-up window will appear to provide a list of reasons which are generally **not reasons** to request an extension (see Figure 8).

## Requesting a Due Date Extension Quick Guide

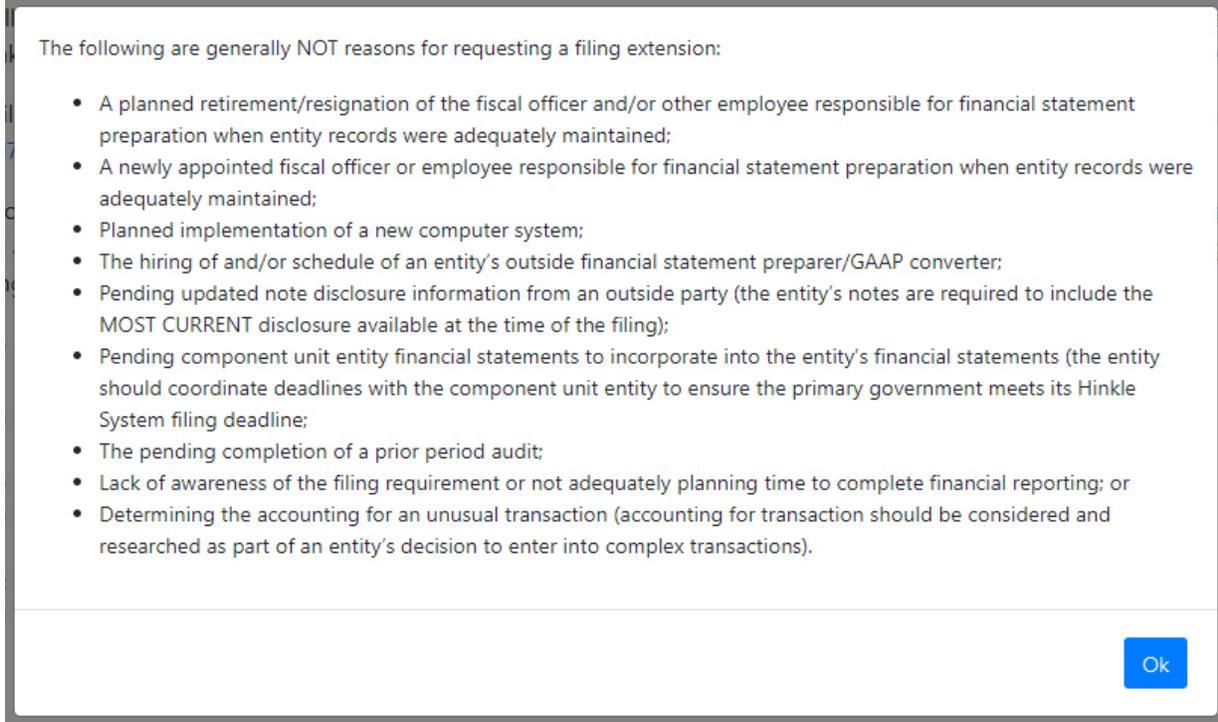


Figure 8

If “Other extenuating circumstances” (as seen in Figure 7) is selected you will need to include a brief explanation in the “If Other, please explain” text field (see Figure 9).



Figure 9

After completing the requirements to request the extension, click the **[Submit Request]** button as seen in figure 10.



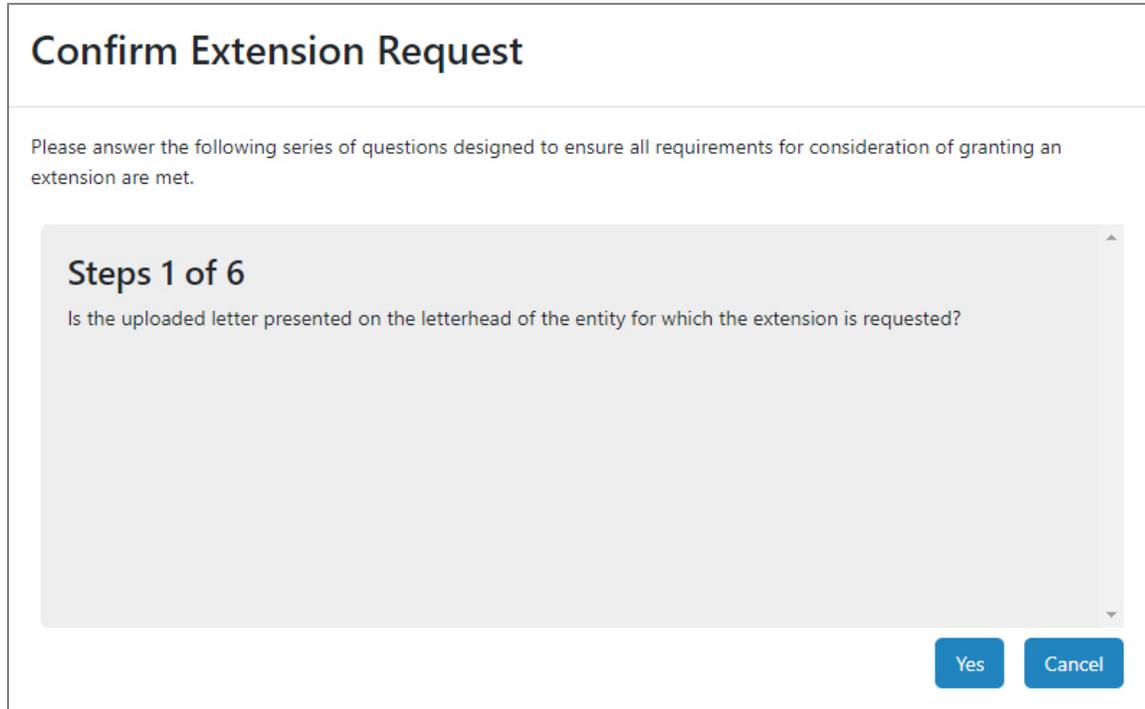
Figure 10

## Requesting a Due Date Extension Quick Guide

### Confirmation

After you click **[Submit Request]**, you will receive a series of questions designed to ensure all requirements for consideration of granting an extension are met as follows (see Figures 11-16).

If you cannot answer [yes] to each of the questions, simply cancel and revise your request for an eligible reason or your entity is not eligible for an extension.



The screenshot shows a web form titled "Confirm Extension Request". Below the title, there is a paragraph of text: "Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met." Below this text is a large, light gray rectangular area representing a scrollable list of questions. The first question is visible and reads: "Steps 1 of 6" followed by "Is the uploaded letter presented on the letterhead of the entity for which the extension is requested?". At the bottom right of the form, there are two blue buttons: "Yes" and "Cancel".

Figure 11

## Requesting a Due Date Extension Quick Guide

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 2 of 6

Is the letter legally signed by BOTH the chief fiscal officer AND a representative of the governing board of the entity for which the extension is requested?

Yes Cancel

Figure 12

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 3 of 6

Is the extension date requested **no more than 60 days** after the statutory due date for filing the entity's financial statements?

Yes Cancel

Figure 13

**Requesting a Due Date Extension Quick Guide**

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

**Steps 4 of 6**

Is the requested extension date not only selected in the extension application but also stated in the uploaded letter of request?

Figure 14

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

**Steps 5 of 6**

Is the specific reason(s) for the extension request, including the date(s) any event occurred, titles/job duties of impacted employees, and/or condition of entity financial records, if applicable, detailed in the uploaded letter of request AND is that reason(s) consistent with the reason for request identified in the Extension Reason field?

Figure 15

## Requesting a Due Date Extension Quick Guide

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 6 of 6

If the extension reason is selected as "Other extenuating circumstances as determined by the AOS," is/are the situations described in the letter of request similar to others listed, in that the situation is unplanned or unexpected and beyond the control of the entity?

The following are generally **NOT** reasons for requesting a filing extension:

- A planned retirement/resignation of the fiscal officer and/or other employee responsible for financial statement preparation when entity records were adequately maintained;
- A newly appointed fiscal officer or employee responsible for financial statement preparation when entity records were adequately maintained;
- Planned implementation of a new computer system;

Figure 16

You will receive a confirmation message in the application (See Figure 17).

**YOUR REQUEST FOR AN EXTENSION HAS BEEN RECEIVED. A CONFIRMATION OF THE REQUEST WAS SENT TO THE EMAIL ADDRESS ON FILE WITH THE AOS.**

**TO VIEW, CLICK THE "< BACK TO HOME" BUTTON BELOW TO RETURN TO THE HINKLE SYSTEM. THE EXTENSION REQUEST STATUS WILL BE REFLECTED IN THE UPPER RIGHT CORNER OF EACH SCREEN AFTER "BEGIN FILING" IS SELECTED**

**FOR EXAMPLE:** Extension: January 1, 2017

Figure 17

You will also receive an email confirmation of your extension request.

You can go click the [**< Back to Home**] button to return to the first page of the application.

## Requesting a Due Date Extension Quick Guide

Your email confirmation with your extension request will be a separate email, and generally received within ten (10) working days, with the AOS' response, which will indicate if your entity's extension request has been approved or denied.

To view the status of your extension request, access your Hinkle System filing link (see Figure 1). The status of the extension request will be reflected in the upper right corner of each screen after the "Begin Filing" page. Figures 18, 19 and 20 provide examples of extension request status.



Figure 18



Figure 19



Figure 20

Any requests for additional extensions will need to be requested through the Hinkle System as described in this guide. No extension request/additional request will be considered after the statutory or extended due date.

**PLEASE NOTE:** Resetting your entity's Hinkle System filing will delete any data that has already been entered, **including any previously approved due date extensions**; therefore, please ensure the filing type selected, as illustrated in Figure 6, is the appropriate basis of accounting.