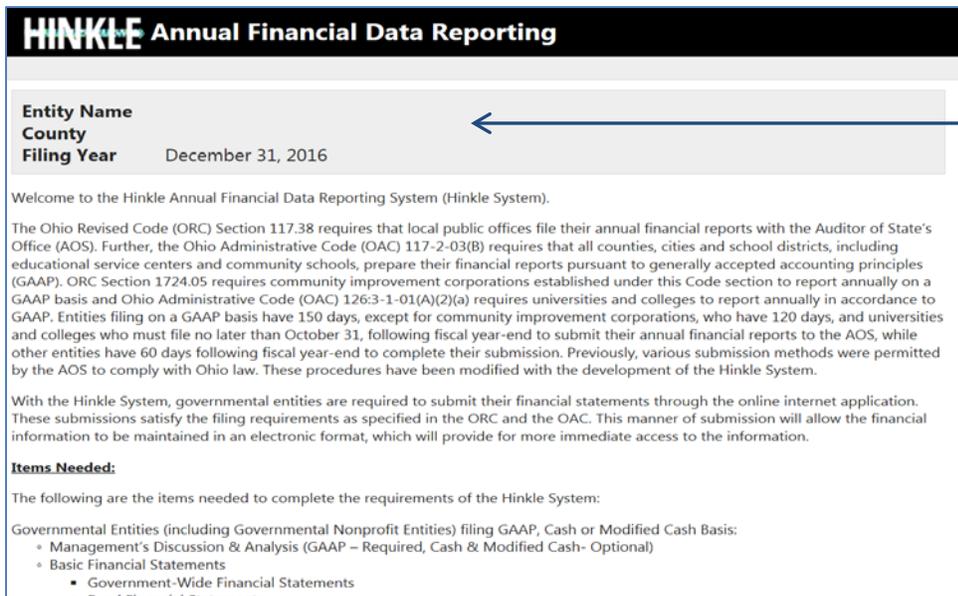




Hinkle Annual Financial Data Reporting System Quick Guide for Villages

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.

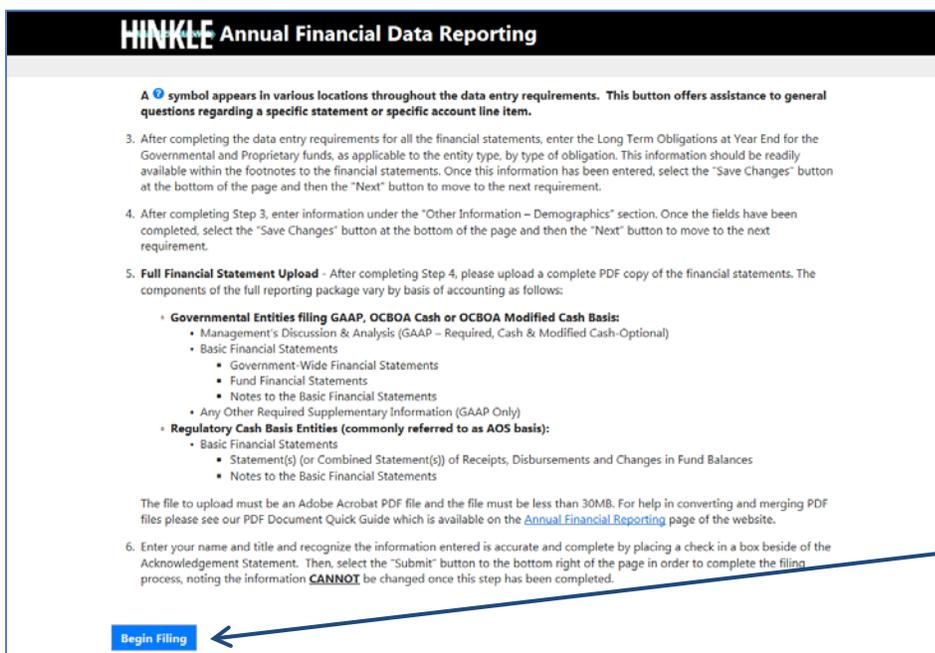
To access the Hinkle System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.



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).



Click here to Begin filing

Figure 2



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP. After the filing type has been selected, click the **Begin Filing** button.

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 the cash basis of accounting to the extent the statements are applicable to long term investment activity. Other common transactions from cash transactions.

Regulatory Cash - Financial statements prepared on the AOS basis of accounting. B Statements have been applied to cash basis is the recording of and long-term debt arising, commonly referred to as the

Filing Type

- Regulatory Cash
- OCBOA Cash
- OCBOA Modified Cash
- GAAP

Begin Filing

IMPORTANT: When selecting your filing type, please keep in mind the majority of small governments report using the Regulatory cash basis of accounting.

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

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State’s (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).**

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type. (see Figure 4).

HINKLE Annual Financial Data Reporting

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

Reset Filing Type

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

Figure 4



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 5). 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.

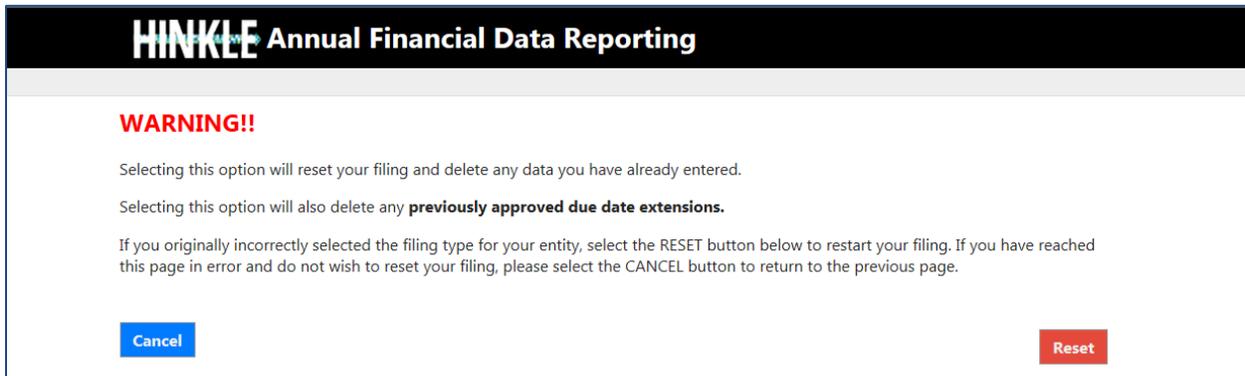


Figure 5

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

After clicking the **Begin Filing** (see Figure 3) button, the following webpage will open (see Figure 6). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

The due date is presented in the right hand corner based upon the basis of accounting selected.

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](#).

Click here to view the help screen available for the completion of this financial statement.

Click here to view the help screen available for this account line item.

Cash Receipts	
Property and Other Local Taxes	\$ 0
Municipal Income Tax	\$ 0
Intergovernmental	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0
Cash Disbursements	
Current:	
Security of Persons and Property	\$ 0
Public Health Services	\$ 0
Leisure Time Activities	\$ 0

Figure 6

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.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 7).

The screenshot shows the 'Annual Financial Data Reporting' interface. At the top, it says 'connected' with a green dot. Below that, there are tabs for 'County' and 'Regulatory', and a 'Due Date: 03/01/2018' with a 'Request an Extension' link. The main content area is a table with the following rows:

Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Cash Balances	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	
Nonspendable	\$ 0
Restricted	\$ 0
Committed	\$ 0
Assigned	\$ 0
Unassigned	\$ 0
Fund Cash Balances, End of Year	\$ 0

At the bottom of the page, there are two buttons: 'Save Changes' and 'next >'. A blue callout box with a white background and a blue border points to the 'Save Changes' button. The text inside the callout box reads: 'Click here to save your work before exiting or moving to the next page.'

Figure 7

Then click the **Next** button (see Figure 7). The following webpage will open (see Figure 8). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include all Governmental Funds (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

The screenshot shows the 'Annual Financial Data Reporting' interface. At the top, it says 'connected' with a green dot. Below that, there are tabs for 'County' and 'Regulatory', and a 'Due Date: 03/01/2018' with a 'Request an Extension' link. The main content area is a progress bar with 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). Step 2 is currently active. Below the progress bar, there are several links for different reporting categories. The 'Data Entry' step is highlighted in blue. Below the links, there is a table for 'Cash Receipts' with the following rows:

Property and Other Local Taxes	\$ 0
Municipal Income Tax	\$ 0
Intergovernmental	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0

Figure 8

Note: Special Revenue, Debt Service, Capital Project and Permanent funds will not be entered separately in the Hinkle System.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 9).

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

Other Financing Uses > v

Total Other Financing Receipts (Disbursements) \$ 0

Special and Extraordinary Items

Special Item \$ 0

Extraordinary Item \$ 0

Total Special and Extraordinary Items \$ 0

Net Change in Fund Cash Balances \$ 0

Fund Cash Balances, Beginning of Year \$ 0

Fund Cash Balances, End of Year

Nonspendable \$ 0

Restricted \$ 0

Committed \$ 0

Assigned \$ 0

Unassigned \$ 0

Fund Cash Balances, End of Year \$ 0

< previous
Save Changes
next >

Figure 9

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 9) whenever the button is present.

Then click the **Next** button (see Figure 9). The following webpage will open (see Figure 10). Enter the amounts from the Enterprise column of the Combined Statement of Receipts, Disbursements and Changes in Fund Balances – All Proprietary and Fiduciary Fund Types. If your entity does not any Enterprise Funds, click the Not Applicable check box as indicated in Figure 10.

HINKLE Annual Financial Data Reporting connected ■

Village Of County | Regulatory Due Date: 3/1/2019 [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

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General
Statement of Receipts, Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds ?

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations At Year End

Other Information - Demographic

Not Applicable

Operating Cash Receipts

Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Miscellaneous	\$ 0
Other Operating Receipts	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**. The application will then eliminate the Enterprise fund data entry and you can click **Next** to move on to the next page.

Figure 10

Note: Internal Service, Agency, Investment Trust and Private Purpose Trust Funds **will not** be entered in Hinkle System.



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 11).

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

Discount on Debt	\$ 0
Payment to Refunded Debt Escrow Agent	\$ 0
Other Non-Operating Sources	\$ 0
Other Non-Operating Uses	\$ 0
Total Non-Operating Cash Receipts (Disbursements)	\$ 0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Advances In	\$ 0
Advances Out	\$ 0
Net Receipts Over (Under) Disbursements	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	\$ 0

< previous
Save Changes
next >

Figure 11

Click the **Next** button (see Figure 11) after saving your changes. The following webpage will open (see Figure 12). Enter the amounts of your long-term obligations existing at year-end for the governmental and proprietary activities by type of debt issue.

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 03/01/2018 [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

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations At Year End

Other Information - Demographic

Long Term Obligations At Year End

Governmental

General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

Proprietary

General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

< previous
Save Changes
next >

Figure 12

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 12). If you have no debt, you can click on the **Next** button (see Figure 12).



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Click the **Next** button (see Figure 12). The following webpage will open (see Figure 13). Enter information related to the demographics of your entity. Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

Figure 13

Once the information has been entered, click the **Save Changes** button (see Figure 13). Then click the **Next** button (see Figure 13). The following web page will open (see Figure 14). 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.

You are in the Upload Document phase as shown in the status bar

Use the Browse button to navigate to the file location

Figure 14



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 14). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 15). If the file selection is correct, click the green **Upload** button (See Figure 15) to upload the file into the Hinkle System.

HINKLE Annual Financial Data Reporting

County | Regulatory Due Date: 03/01/2018 [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

PLEASE SELECT A FILE TO UPLOAD.

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- 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
- Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA 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
- Governmental 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 other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

C:\Users\ldfinn\Desktop\library regulatory gov't.pdf

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 15

The following message will appear if your file has been successfully uploaded (See Figure 16), 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 16).

HINKLE Annual Financial Data Reporting

County | Regulatory [Request an Extension](#) Due Date: 04/30/2018

1 **Begin Filing** Select a Filing Type
 2 **Upload Document** Upload Financial Statements With Notes
 3 **Acknowledge** Submit Filing To AOS

YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY. VIEW UPLOADED FILE HERE.
 NOTICE: YOU MUST PROCEED TO THE FINAL STEP BY CLICKING THE NEXT> BUTTON AT THE BOTTOM OF THIS WEBSITE TO COMPLETE YOUR HINKLE SYSTEM FILING.

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

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

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 16



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

The following web page will open (see Figure 17). Enter the name, title and the email address 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 17

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 18). 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 18



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

The following message (see Figure 19) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

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 19

If the 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 20) after clicking the **Submit** button (see Figure 18).

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 20

In addition to the completed message (Figure 19 or 20), an email will be sent to the email address entered on the acknowledgement page (Figure 17), and the primary contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 21).

HINKLE Annual Financial Data Reporting

Thank you for completing the requirements for filing _____, _____ 2011 annual financial report within the parameters of Ohio law via the Auditor of State's (AOS) Hinkle System.

Once submitted, the information is locked and cannot be modified. If, under certain limited circumstances, a modification may be necessary, the fiscal office must contact the AOS via HinkleSystem@ohioauditor.gov; however, if the data is modified and the annual financial information is re-filed, the filing date will be recorded as the most recent submission date, which may result in non-compliance with ORC Section 117.38, if applicable.

Your entity can view your Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" link at the top of the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: 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.

Figure 21



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 22).

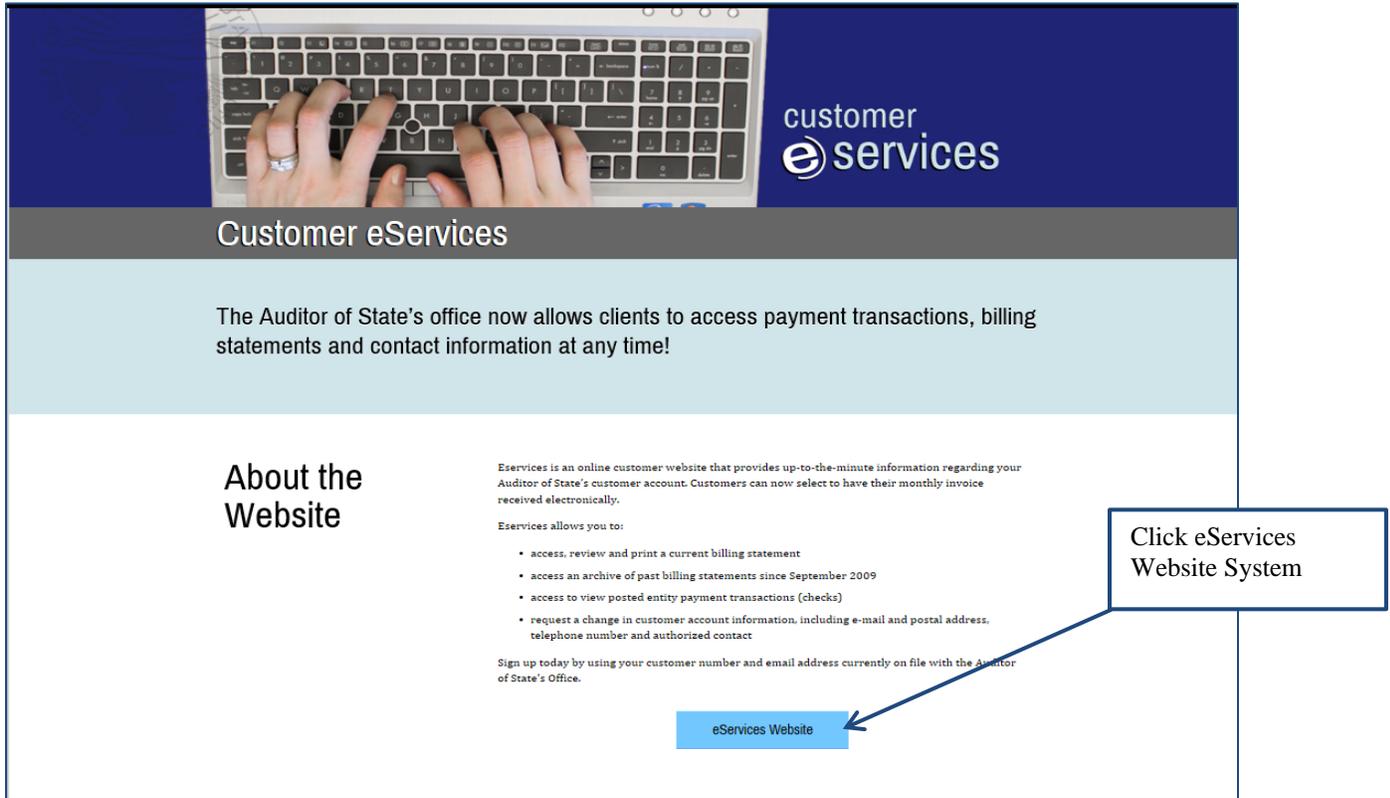


Figure 22

The Customer Log-in window will appear (See Figure 23). 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 23



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

Once you have logged in, click the “Hinkle System” link at the top of the page (See Figure 24).

The screenshot shows the 'Customer Account Summary' page. At the top, there is a navigation bar with several links: SUMMARY, TRANSACTIONS, STATEMENTS, IPA CONTRACTS, **HINKLE SYSTEM** (circled in red), AUDIT HISTORY, CONTACT US, and Logout. Below the navigation bar, the page is divided into sections: Account Information, Contact Information, eStatement Options, and a Cyber Security Training banner. A callout box with the text 'Click Hinkle System' points to the red-circled link in the navigation bar.

Figure 24

To access your filing links, click “Web Link” under Filing Link column for the appropriate year-end. (See Figure 25) 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 25).

The screenshot shows the 'Hinkle System' page. It includes a header with a dollar sign icon and the text 'Hinkle System'. Below the header is a paragraph explaining the system and another paragraph about viewing filings. A table at the bottom lists filing information for various years. Two callout boxes are present: one on the left pointing to the 'Year End' column and one on the right pointing to the 'Filing Link' column. The 'Year End' and 'Filing Link' columns in the table are circled in red.

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 25



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

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 26). 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 Name]

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 26

Once you click on “View All Details,” the following window opens (See Figure 27). 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.

HINKLE Annual Financial Data Reporting

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 27



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

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 Villages 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.