



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

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).

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
County
Filing Year June 30, 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
- Average Daily Membership for the Reporting Year
- Total Forecasted Expenditures for the Reporting Year as Reported to the Ohio Department of Education
- Unrestricted Carryover Cash Balance at Year End

Instructions:

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).

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A symbol appears in various locations throughout the data entry requirements. This button offers assistance to general questions regarding a specific statement or specific account line item.

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



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After clicking the **Begin Filing** button, the following webpage will open (see Figure 3). Select the filing type of your annual financial report. The options are GAAP, Modified Cash, or 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 that all community schools prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

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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).

Filing Type

GAAP

Cash

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.

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.

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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).

Filing Type

GAAP

Cash

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.

Begin Filing

Figure 4



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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).

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4. After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements. 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 **Reset Filing Type**

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. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 3) and select the correct filing type.

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WARNING!!

Selecting this option will reset your filing and delete any data you have already entered.

Selecting this option will also delete any **previously approved due date extensions**.

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

Cancel **Reset**

Figure 6

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.



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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

Franklin County | GAAP

Due Date: 11/27/2017 [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 ACS

Statement Of Net Position

Assets

Current 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
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Other Current Assets	\$ 0
Total Current Assets	\$ 0
Noncurrent Assets:	
Restricted Assets	\$ 0
Nondepreciable Capital Assets	\$ 0
Depreciable Capital Assets	\$ 0
Less Accumulated Depreciation	\$ 0
Other Noncurrent Assets	\$ 0
Total Noncurrent Assets	\$ 0

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

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

Requests for extensions of due dates are required to be requested through the Hinkle System. Please reference the separate [Quick guide regarding extensions.](#)

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 - Accounting and Financial Reporting for Pensions – In order to accommodate the requirement to report pension liability in GAAP financial statements, the GAAP reporting shell in the Hinkle System has been modified to report the components of the pension liability and related deferred Outflows and Inflows of Resources separately (See Figure 8 and Figure 9).

HINKLE Annual Financial Data Reporting

Franklin County | GAAP

Due Date: 11/27/2017 [Request an Extension](#)

Total Liabilities \$ 0

Deferred Inflows of Resources

Pension 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 >](#)

Report the deferred outflows of resources related to pension separately from all other deferred outflows of resources

Figure 8



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HINKLE Annual Financial Data Reporting connected ■

Franklin County | GAAP Due Date: 11/27/2017 [Request an Extension](#)

Notes Payable (Net of Current Portion)	\$ 0
Loans Payable (Net of Current Portion)	\$ 0
Capital Leases Payable (Net of Current Portion)	\$ 0
Claims Payable (Net of Current Portion)	\$ 0
Net Pension Liability	\$ 0
Other Noncurrent Liabilities	\$ 0
Total Noncurrent Liabilities	\$ 0
Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension Related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted (Deficit)	\$ 0

Annotations:

- Report the net pension liability separately from other long term liabilities. (Points to Net Pension Liability)
- Report the deferred inflows of resources related to pension separately from all other deferred inflows of resources (Points to Pension Related)

Figure 9

Once the information has been entered from 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 ■

Franklin County | GAAP Due Date: 11/27/2017 [Request an Extension](#)

Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension 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



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Click the **Next** button (see Figure 10). The following webpage will open (see Figure 11). Enter the amounts from the Statement of Revenues, Expenses and Changes in Net Position. **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 'Franklin County | GAAP' and 'Due Date: 11/27/2017'. A progress bar indicates four steps: 1. Begin Filing, 2. Data Entry (current), 3. Upload Document, and 4. Acknowledge. The main content area is titled 'Statement Of Revenues, Expenses And Changes In Net Position' and contains two sections: 'Operating Revenues' and 'Operating Expenses'. Each section has a table with rows for various categories and a 'Total' row, all with a value of 0.

Operating Revenues	
Charges for Sales and Services	\$ 0
Extracurricular and Classroom Fees	\$ 0
State Foundation Payments	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0

Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Depreciation	\$ 0
Claims	\$ 0
Other Operating Expenses	\$ 0
Total Operating Expenses	\$ 0
Operating Income (Loss)	\$ 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).

The screenshot shows the continuation of the Hinkle Annual Financial Data Reporting System interface. The header is the same as in Figure 11. The main content area continues the 'Statement Of Revenues, Expenses And Changes In Net Position' form with a table for 'Non Operating Revenues (Expenses)'. Below the table are three buttons: '< previous', 'Save Changes', and 'next >'.

Federal and State Grants	\$ 0
Operating Grants	\$ 0
Federal Donated Commodities	\$ 0
Gain on Sale of Capital Assets	\$ 0
Loss on Sale of Capital Assets	\$ 0
Interest Earnings	\$ 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	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

Figure 12



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Click the **Next** button (see Figure 12). The following webpage will open (see Figure 13). Enter the amounts of your long-term obligations existing at year-end.

Long Term Obligations At Year End	
Revenue Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Other Long Term Debt Obligations	\$ 0
Net Pension Liability	\$ 0

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 webpage will open (see Figure 14). Enter information related to the demographics of your entity.

Other Information - Demographics	
Total Enrollment (FTE)	0
Total Forecasted Expenditures for the Reporting Year As Reported to The Ohio Department of Education	\$ 0
Unrestricted Carryover Cash Balance At Year-End	\$ 0
Community School Models (Please check all which apply)	
Site-based Community School	<input type="checkbox"/>
Internet/Online Community School	<input type="checkbox"/>
Drop-out Recovery and Prevention school	<input type="checkbox"/>
Use blended learning model	<input type="checkbox"/>
Use credit flex	<input type="checkbox"/>
Other, please specify	

Figure 14

Once the information has been entered, click the **Save Changes** button (see Figure 14). Then click the **Next** button (see Figure 14).



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The following web page will open (see Figure 15). 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 15

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 15). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 16). If the file selection is correct, click the green **Upload** button (See Figure 16) to upload the file into the Hinkle System.

Figure 16



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The following message will appear if your file has been successfully uploaded (See Figure 17), 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 17).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface for Franklin County | GAAP. The progress bar indicates 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). A green box with a red border contains the message: 'YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY. VIEW UPLOADED FILE HERE'. Below this, a red circle highlights the text: 'NOTICE: YOU MUST PROCEED TO THE FINAL STEP BY CLICKING THE NEXT> BUTTON AT THE BOTTOM OF THIS WEBPAGE TO COMPLETE YOUR HINKLE SYSTEM FILING.' To the right, there are sections for 'Upload Requirements' and 'Upload Tips'. At the bottom, there is a 'Browse...' button, an 'Upload' button, a '< Previous' button, and a 'Next >' button. A blue arrow points from the 'Next >' button to a callout box.

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 17

The following web page will open (see Figure 18). Enter the name and title 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.**

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface for Franklin County | Acknowledge. The progress bar indicates 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). Below the progress bar, there are three input fields for 'Name', 'Title', and 'Email'. A red-bordered box contains the text: 'I ACKNOWLEDGE THE INFORMATION I HAVE ENTERED INTO THE AUDITOR OF STATE OF OHIO'S ANNUAL FINANCIAL DATA REPORTING SYSTEM IS COMPLETE AND ACCURATE FOR THE REPORTING YEAR AND BASIS OF ACCOUNTING SELECTED.' At the bottom, there is a '< Previous' button and a 'Submit' button.

Figure 18



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The following message (see Figure 19) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38, and in accordance with GAAP, as required by Ohio Administrative Code 117-2-03(B), to the Auditor of State.

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 (ORC) Section 117.38 and the Ohio Administrative Code (OAC) 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).

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 as required by ORC Section 117.38.

Figure 19

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 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).

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). Ohio Revised Code (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).

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 as required by ORC Section 117.38.

Figure 20

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.



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

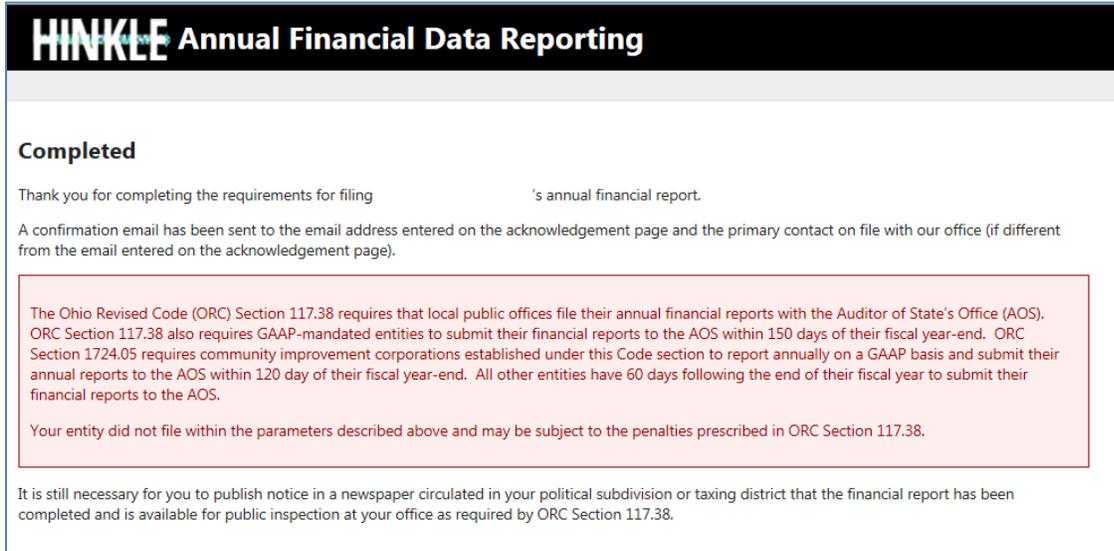


Figure 21

In addition to the completed message (Figure 19, 20 or 21), an email will be sent to the email address entered on the acknowledgement page (Figure 18), and the primary contact on file with our office (if different from the email entered on the acknowledgement page)(Figure 22).

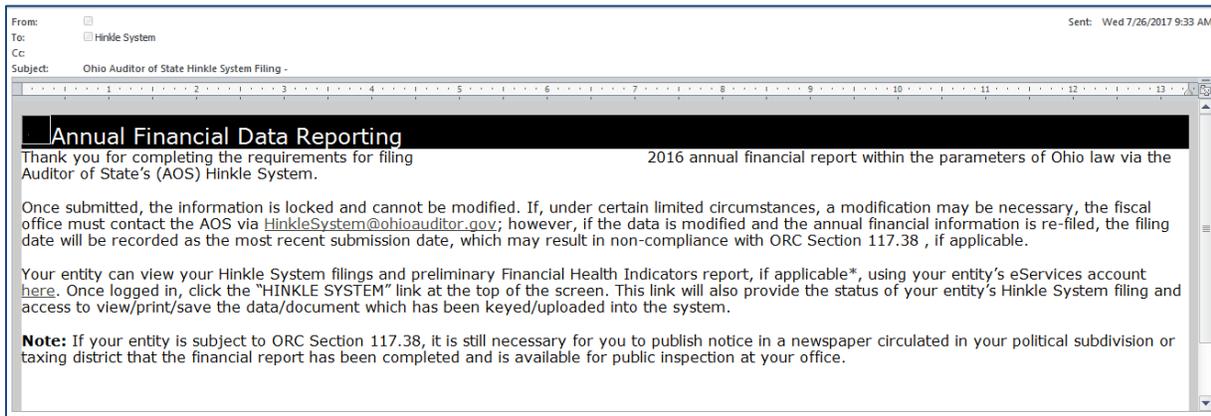


Figure 22

Your entity can view your Hinkle System filings, 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.

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.