



Hinkle Annual Financial Data Reporting System Quick Guide for School Districts and Educational Service Centers

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: Local School District
 County:
 Filing Year:

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 Annual Final Appropriations for All Funds for the Reporting Year
- Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)

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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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 School Districts and Educational Service Centers

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, or 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 that all school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

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.

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.

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; therefore, 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.

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.

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connected

Local School District County | GAAP Due Date: 11/28/2016 Request an Extension

Statement Of Net Position - Governmental Activities

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 Taxes Receivable | \$ 0 |
| Property Taxes Receivable | \$ 0 |
| Payments in Lieu of Taxes Receivable | \$ 0 |
| Loans Receivable | \$ 0 |
| Restricted Assets | \$ 0 |
| Nondepreciable Capital Assets | \$ 0 |
| Depreciable Capital Assets | \$ 0 |
| Less Accumulated Depreciation | \$ 0 |
| Other 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).

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Local School District County | GAAP Due Date: 11/28/2016 Request an Extension

Deferred Outflows of Resources

| | |
|--------------------------------------|------|
| Pension Related | \$ 0 |
| Other Amounts | \$ 0 |
| Total Deferred Outflows of Resources | \$ 0 |

Liabilities

| | |
|----------------------------|------|
| Accounts Payable | \$ 0 |
| Accrued Wages and Benefits | \$ 0 |
| Contracts Payable | \$ 0 |
| Intergovernmental Payable | \$ 0 |

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

Figure 8



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Local School District County | GAAP Due Date: 11/28/2016 [Request an Extension](#)

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

Annotations:

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

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).

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Local School District County | GAAP Due Date: 11/28/2016 [Request an Extension](#)

| | |
|--|-------------|
| Other 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 |
| Total Net Position | \$ 0 |

[Save Changes](#) [next >](#)

Figure 10



Hinkle Annual Financial Data Reporting System Quick Guide for School Districts and Educational Service Centers

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.

| Statement Of Activities - Governmental Activities | |
|---|-------------|
| Program Revenues | |
| Charges for Services and Sales | \$ 0 |
| Operating Grants, Contributions and Interest | \$ 0 |
| Capital Grants and Contributions | \$ 0 |
| Total Program Revenues | \$ 0 |
| General Revenues | |
| Property Taxes | \$ 0 |
| Income Taxes | \$ 0 |
| Grants Provided for Permanent Improvement Projects | \$ 0 |
| Grants and Entitlements Not Restricted to Specific Programs | \$ 0 |
| Gain on Sale of Capital Assets | \$ 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).

| Statement Of Activities - Governmental Activities | |
|---|-------------|
| Operation and Maintenance of Plant | \$ 0 |
| Pupil Transportation | \$ 0 |
| Central | \$ 0 |
| Operation of Non-Instructional Services | \$ 0 |
| Extracurricular Activities | \$ 0 |
| Interest and Fiscal Charges | \$ 0 |
| Depreciation Expense | \$ 0 |
| Other Expenses | \$ 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.



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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.

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Local School District County | GAAP Due Date: 11/28/2016 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
Long Term Obligations At Year End - Governmental
Other Information - Demographics

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 |
| Payment in Lieu of Taxes 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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Local School District County | GAAP Due Date: 11/28/2016 Request an Extension

| | |
|--|------|
| Total Liabilities | \$ 0 |
| Total Deferred Inflows of Resources | \$ 0 |
| Fund Balances | |
| Nonspendable | \$ 0 |
| Restricted | \$ 0 |
| Committed | \$ 0 |
| Assigned | \$ 0 |
| Unassigned | \$ 0 |
| Total Fund Balances (Deficits) | \$ 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 School Districts and Educational Service Centers

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 Total Governmental Funds.

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Local School District County | GAAP Due Date: 11/28/2016 [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
Long Term Obligations At Year End - Governmental
Other Information - Demographics

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 |
| Payment in Lieu of Taxes Receivable | \$ 0 |
| Loans 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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Local School District County | GAAP Due Date: 11/28/2016 [Request an Extension](#)

| | |
|--|------|
| Total Liabilities | \$ 0 |
| Total Deferred Inflows of Resources | \$ 0 |
| Fund Balances | |
| Nonspendable | \$ 0 |
| Restricted | \$ 0 |
| Committed | \$ 0 |
| Assigned | \$ 0 |
| Unassigned | \$ 0 |
| Total Fund Balances (Deficits) | \$ 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 School Districts and Educational Service Centers

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. At the top, it says "HINKLE Annual Financial Data Reporting" with a "connected" status. Below that, it identifies the user as "Local School District" and shows "County | GAAP" and "Due Date: 11/28/2016" with a "Request an Extension" link. A 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). The main content area is titled "Statement of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General". On the left, there is a sidebar menu with options like "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" (which is highlighted), "Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds", "Long Term Obligations At Year End - Governmental", and "Other Information - Demographics". The main table is titled "Revenues" and lists various revenue sources with their corresponding dollar amounts, all currently set to 0. The items listed are: Property Taxes, Income Taxes, Intergovernmental, Investment Earnings, Tuition and Fees, Extracurricular Activities, Rentals, Charges for Services, Contributions and Donations, Payment in Lieu of Taxes, Miscellaneous, and Other Revenues.

| Revenues | |
|-----------------------------|------|
| Property Taxes | \$ 0 |
| Income Taxes | \$ 0 |
| Intergovernmental | \$ 0 |
| Investment Earnings | \$ 0 |
| Tuition and Fees | \$ 0 |
| Extracurricular Activities | \$ 0 |
| Rentals | \$ 0 |
| Charges for Services | \$ 0 |
| Contributions and Donations | \$ 0 |
| Payment in Lieu of Taxes | \$ 0 |
| Miscellaneous | \$ 0 |
| Other Revenues | \$ 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. It shows the "Other Financing Uses" section with a table listing "Other Financing Uses" and "Total Other Financing Sources (Uses)", both with dollar amounts of 0. Below this is the "Special and Extraordinary Items" section with a table listing "Special Item", "Extraordinary Item", and "Total Special and Extraordinary Items", all with dollar amounts of 0. At the bottom of the page, there are three buttons: "< previous", "Save Changes", and "next >".

| Other Financing Uses | |
|--------------------------------------|------|
| 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 School Districts and Educational Service Centers

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 Total 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 |
| Intergovernmental | \$ 0 |
| Investment Earnings | \$ 0 |
| Tuition and Fees | \$ 0 |
| Extracurricular Activities | \$ 0 |
| Rentals | \$ 0 |
| Charges for Services | \$ 0 |
| Contributions and Donations | \$ 0 |
| Payment in Lieu of Taxes | \$ 0 |
| Miscellaneous | \$ 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 Uses' and 'Special and Extraordinary Items'. The main heading is 'Other Financing Uses'. Below this is a table of 'Special and Extraordinary Items' with input fields for each category, all currently set to 0.

| Category | Amount |
|--|--------|
| Other Financing Uses | \$ 0 |
| Total Other Financing Sources (Uses) | \$ 0 |
| 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 School Districts and Educational Service Centers

Click the **Next** button (see Figure 20). The following webpage will open (see Figure 21). Enter the amounts of your long-term obligations existing at year-end.

The screenshot shows the 'Long Term Obligations At Year End - Governmental' form. The form includes 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). The 'Data Entry' step is currently active. The form lists several categories of long-term obligations, each with a corresponding input field for the amount:

| Category | Amount |
|-------------------------------|--------|
| General Obligation Bonds | \$ 0 |
| Notes Payable | \$ 0 |
| Loans Payable | \$ 0 |
| Capital Leases | \$ 0 |
| Miscellaneous Long Term Bonds | \$ 0 |
| Net Pension Liability | \$ 0 |

At the bottom of the form, there are buttons for '< previous', 'Save Changes', and 'next >'. A callout box on the right side of the form points to the 'Net Pension Liability' field with the text: 'Please report Net Pension Liability as Long Term Obligations at Year End'.

Figure 21

Once the information has been entered, click the **Save Changes** button (see Figure 21). Then click the **Next** button (see Figure 21).

The following webpage will open (see Figure 22). Enter information related to the demographics of your entity.

The screenshot shows the 'Other Information - Demographics' form. The form includes 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). The 'Data Entry' step is currently active. The form lists several categories of demographic information, each with a corresponding input field for the amount:

| Category | Amount |
|--|---------|
| Average Daily Membership (Adm) | 0 |
| Total Annual Final Appropriations for All Funds for The Reporting Year | \$ 0 |
| Full Tax Rate Per \$1,000 of Assessed Valuation: | |
| Inside Millage | \$ 0.00 |
| Outside (Voted) Millage | \$ 0.00 |
| Total Tax Rate | \$ 0 |
| Total Assessed Property Tax Valuation (If Applicable) | \$ 0 |
| Unrestricted General Fund Carryover Cash Balance At Year-End | \$ 0 |

At the bottom of the form, there are buttons for '< previous', 'Save Changes', and 'Next >'.

Figure 22

Once the information has been entered, click the **Save Changes** button (see Figure 22). Then click the **Next** button (see Figure 22).



Hinkle Annual Financial Data Reporting System Quick Guide for School Districts and Educational Service Centers

The following web page will open (see Figure 23). 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.

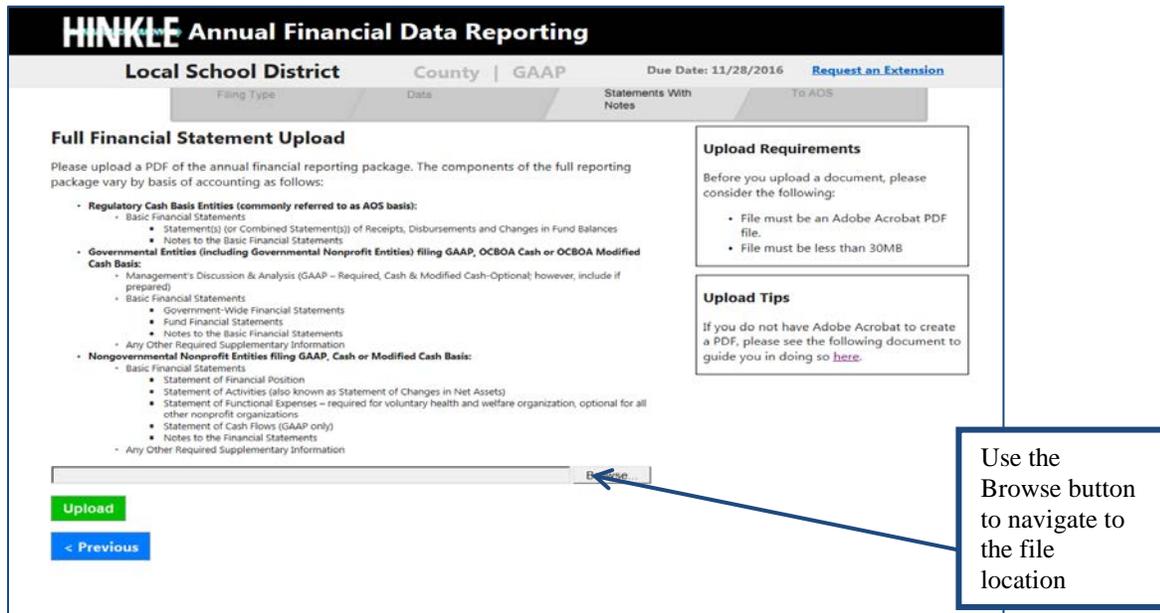


Figure 23

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 23). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 24). If the file selection is correct, click the green **Upload** button (See Figure 24) to upload the file into the Hinkle System.

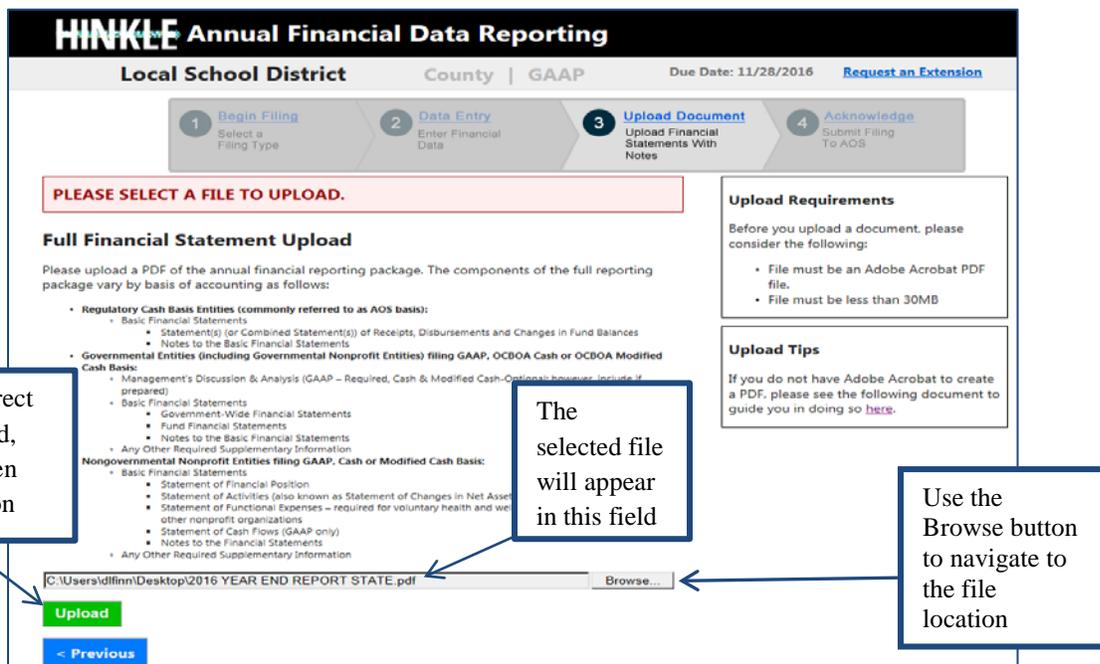


Figure 24



Hinkle Annual Financial Data Reporting System Quick Guide for School Districts and Educational Service Centers

The following message will appear if your file has been successfully uploaded (See Figure 25), 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 25).

HINKLE Annual Financial Data Reporting

Local School District | County | GAAP | Due Date: 11/28/2016 | [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)

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 WEBPAGE 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
 - Statements (or Combined Statements) 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
 - Governments-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

Upload Requirements: Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

 Upload Tips: If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

Buttons: Upload, < Previous, Next >

Figure 25

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.

The following web page will open (see Figure 26). 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 and uploaded prior to submitting.**

HINKLE Annual Financial Data Reporting

County | Acknowledge

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)

Name: _____
 Title: _____
 Email: _____

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.

Buttons: < Previous, Submit

Figure 26



Hinkle Annual Financial Data Reporting System Quick Guide for School Districts and Educational Service Centers

The following message (see Figure 27) 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 _____ School District'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 27

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 28) after clicking the **Submit** button (see Figure 26).

HINKLE Annual Financial Data Reporting

Completed

Thank you for completing the requirements for filing _____ School District'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, _____ School District 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 28

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 System Quick Guide for School Districts and Educational Service Centers

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 29) after clicking the **Submit** button (see Figure 26).

HINKLE Annual Financial Data Reporting

Completed

Thank you for completing the requirements for filing School District'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.

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 29

In addition to the completed message (Figure 27, 28 or 29) an email will be sent to the email address entered on the acknowledgement page (Figure 26), and the primary entity contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 30)

From: Hinkle System
 To: Hinkle System
 Cc:
 Subject: Ohio Auditor of State Hinkle System Filing -

Sent: Wed 7/26/2017 9:33 AM

Annual Financial Data Reporting

Thank you for completing the requirements for filing 2016 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 30

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.