

Annual Financial Data Reporting

Quick Guide for Cities and Counties

Contents

Logging into eService > Hinkle System	1
Accessing the Hinkle System	2
Step 1: Begin Filing	4
Reset Filing Type.....	5
Step 2: Data Entry.....	6
Save Progress and Continue	7
Step 3: Upload Document.....	11
Confirm your Document.....	12
Step 4: Acknowledgment	13
Types of Messages	15
Reviewing your Filings.....	18
eServices Document Center.....	20
Document Requests	22
Questions and Contact Information	22

Logging into eService > Hinkle System

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

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

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

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

Figure 1

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Accessing the Hinkle System

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

Hinkle System

The Hinkle System is an application that allows entities to file financial statement, debt, and demographic data to the Auditor of State (AOS) to satisfy the filing that

What to expect
To access the Hinkle System click the [Begin Filing] button below. (See under the *Filing Link* column.)
To view your entity's annual filing, click on the PDF icon next to the application.
After your submission is complete, you can view the documents you've loaded.

For additional guidance, refer to the [AOS Financial Reporting](#) page or read the [FAQ](#).
You can also reach out to AOS by filling out this [Inquiry Form](#) with further information.


* Not applicable to UAN clients unless they have opted out of UAN filing on their behalf.

Only the "Billing Contact," "Hinkle System Reporting," and "Hinkle System Reporting + eServices" users may view an active Hinkle System filing link or share the link with financial statement preparers.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing
	12/31/2022	Not Started	Begin Filing		GAAP	5/30/2023	
	12/31/2021	Submitted			GAAP	5/31/2022	5/31/2022

Note: Once a filing has been submitted, the filing link will be locked.

Figure 1

If you click on the link icon  under the **Share Link** column, a window will pop up (see **Figure 3**) for you to enter the information of the person you wish to send the filing link to.

Share Hinkle Filing Link

Who would you like to share this with?

Their name:

Their email:

[Share](#)

Close

Figure 3

To access your filing links, click the [Begin Filing] button under the “Filing Link” column for the appropriate year-end. This will take you into the Hinkle System to file. (see **Figure 2**).

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Entity Name Your Entity
County Your City or County
Filing Year December 31, 2025

These fields will be populated with your entity's information when you begin filing.

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) §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) Ch. 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 §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, which have 120 days) following fiscal year-end to submit their annual financial reports to the AOS. 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 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 more immediate access to the information.

Items Needed:

The following items are needed to complete the requirements of the Hinkle System:

Figure 4

After reading the instructions, click the **[Begin Filing]** button (see Figure 5).

▪ 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 a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).

6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.

NOTE: The information **CANNOT** be changed once this step has been completed.

Before you begin filing...

Important: Be sure to read the conditions below before you file.

Be sure that both of the following conditions are met:

- Only **one** user at a time is working within the Hinkle System on your filing.
- Only **one** window or tab of your Hinkle System filing is open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Figure 5

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Step 1: Begin Filing

Select a Filing Type

After clicking the [**Begin Filing**] button, a warning pop up window will appear (see Figure 5).

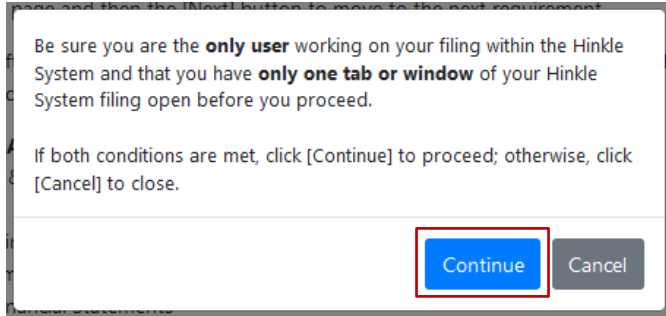


Figure 5

After clicking **Continue**, the following page will appear (see Figure 6).
From there, you will select the filing type of your entity's annual financial report.

The screenshot shows the "HINKLE Annual Financial Data Reporting" interface. At the top, it says "Your City or County". Below this is a progress bar with four steps: 1. Begin Filing (with a green checkmark icon), 2. Data Entry, 3. Upload Document, and 4. Acknowledge. A red arrow points from a text box to step 4. The main section is titled "Select Filing Type" and contains instructions about the Ohio Administrative Code (OAC) 117-2-03(B) and the requirements for GAAP, OCBOA Cash, and OCBOA Modified Cash. Below the instructions, there are three radio button options: GAAP, OCBOA Cash, and OCBOA Modified Cash. A red arrow points from a text box to the OCBOA Cash option. At the bottom left, there is a blue "Begin Filing" button, and a red arrow points from a text box to it. The "Continue" button from Figure 5 is also visible at the bottom left of the page.

The status bar will indicate your filing phase. You must complete the 4 phases and submit to complete your filing requirement.

Select the appropriate basis of accounting. The options are GAAP, Cash (OCBOA Cash), or Modified Cash (OCBOA Modified Cash).

Click the [Begin Filing] button to get started.

Figure 6

Note: The Ohio Administrative Code (OAC) [117-2-03\(B\)](#) requires all Cities and Counties to prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

If the **Cash** or **Modified Cash** filing type is selected, the following message will appear:

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.

If you selected the correct filing type, simply click the **[Begin Filing]** button **again** to proceed with your selection.

Reset Filing Type

Note: If you do not need to Reset your Filing Type skip to **Step 2: Data Entry**

If at some point you realize you need to change your filing type, simply reset the filing type by going back to the first page and clicking the **[Reset Filing Type]** button to rest the filing type (see Figure 7). This will clear all the information you have entered up to this point and allow you to restart.

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, there is a header with the HINKLE logo and the title 'Annual Financial Data Reporting'. Below the header, there is a list of filing types: Fund Financial Statements, Notes to the Basic Financial Statements, Any Other Required Supplementary Information (GAAP Only), and Regulatory Cash Basis Entities (commonly referred to as AOS basis). Under Regulatory Cash Basis Entities, there are sub-items: Basic Financial Statements, Statement(s) – or Combined Statement(s) – of Receipts, Disbursements, and Changes in Fund Balances, and Notes to the Basic Financial Statements. Below this list, there is a note: 'The file to upload must be a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).' Then, there is a step number '6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.' Below this, there is a note: 'NOTE: The information **CANNOT** be changed once this step has been completed.'

Below the text, there is a yellow box with an information icon and the text 'Before you begin filing...'. Below this, there is a red box with the text 'Important: Be sure to read the conditions below before you file.' Below this, there is a text: 'Be sure that both of the following conditions are met:' followed by two bullet points: 'Only **one** user at a time is working within the Hinkle System on your filing.' and 'Only **one** window or tab of your Hinkle System filing is open at a time.' Below this, there is a text: 'If these conditions are not met, you may encounter unexpected behavior.'

At the bottom, there are two buttons: 'Begin Filing' and 'Reset Filing Type'. A red box highlights the 'Reset Filing Type' button with an arrow pointing to it, and a text box explains that this button appears only on the first page after beginning filing.

Figure 7

After you select the **[Reset Filing Type]** button, a warning screen will appear (Figure 8).

The screenshot shows the HINKLE Annual Financial Data Reporting interface with a warning screen. At the top, there is a header with the HINKLE logo and the title 'Annual Financial Data Reporting'. Below the header, there is a red box with the text 'WARNING!'. Below this, there is a text: 'Selecting this option will reset your filing and delete any data you have already entered.' Below this, there is a text: 'Selecting this option will also delete any **previously approved due date extensions**.' Below this, there is a text: '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, just select the CANCEL button to return to the previous page.'

At the bottom, there are two buttons: 'Cancel' and 'Reset'.

Figure 8

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Step 2: Data Entry

Enter Financial Data

After clicking the **[Begin Filing]** button (see Figure 6), the following page will appear (see Figure 9):

The due date depends on the basis of accounting selected.


Due Date: 5/31/2025 [Request an Extension](#)

Requests for an extension of the due date must be submitted through the Hinkle System on or before the statutory extended due date.

To learn more about Requesting an Extension, refer to the Quick Guide regarding extensions on the [Financial Reporting](#) page.

These tooltips will display helpful information when you hover over them.

Figure 9

Note: The  symbols identified above are located throughout the application to help with each financial statement, certain account line items, and other requirements.

Helpful Tip: If questions arise that are not addressed within this Quick Guide, refer to the FAQs on the [Financial Reporting](#) page. If your questions still are not addressed, you can fill out the inquiry form available on the page.

GASB 68 & 75 – Accounting and Financial Reporting for Pensions and Other Post-Employment Benefits (OPEB) – To accommodate the requirement to report pension and OPEB liabilities in GAAP financial statements, the GAAP reporting shell in the Hinkle System reports the components of the pension liability, the OPEB liability, and the related deferred Outflows and Inflows of Resources separately (see Figure 10 and Figure 11).

Report the **deferred outflows of resources** related to pensions and OPEB separately from all other deferred outflows of resources.

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

Liabilities

Figure 10

Annual Financial Data Reporting

Quick Guide for Cities and Counties

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, it says 'connected' with a green dot. Below the header, there are fields for 'Your Entity', 'Your County', and 'Filing Type'. To the right, it shows 'Due Date: 5/31/2025' and a link 'Request an Extension'. The main form area contains several sections with input fields, all currently showing '0'.

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

Two red callout boxes with arrows point to specific sections:

- The first callout box points to the 'Due in More Than One Year' section and contains the text: 'Report the net pension liability & the OPEB liability separately from other long-term liabilities.'
- The second callout box points to the 'Deferred Inflows of Resources' section and contains the text: 'Report the **deferred inflows of resources** related to pension and OPEB separately from all other deferred inflows of resources.'

Figure 11

Save Progress and Continue

You can save your progress at any time and continue where you left off without starting from the beginning, whether it's within a few hours or a week or two later.

To save your progress, click the **[Save Changes]** button at the bottom of the page (see Figure 12).

The screenshot shows the bottom navigation bar of the reporting interface. It contains three buttons: '< Previous' (blue), 'Save Changes' (grey, highlighted with a red border), and 'Next >' (blue).

Figure 12

When you are completely done filling out the information on this page, be sure to click **[Save Changes]** before clicking **[Next >]** to continue.

Note: The prior financial statement/requirement may be accessed by clicking the **[< Previous]** button whenever the button is present.

Annual Financial Data Reporting

Quick Guide for Cities and Counties

Once you move to the next page you will notice that the navigation between the last statement and the current one is now active (see Figure 13). You can toggle between them if you need to go back and make changes. Go through each section entering the data needed.

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, it says "Your Entity Your County | Filing Type" and "Due Date: 5/31/2025 Request an Extension". Below this 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). The second step, "Data Entry", is currently active. On the left, there is a list of financial statements: "Statement Of Net Position - Governmental Activities", "Statement Of Activities - Governmental Activities" (highlighted in blue), "Balance Sheet - Governmental Funds - General", "Balance Sheet - Governmental Funds - Total Governmental Funds", and "Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General". On the right, there is a table for "Statement Of Activities - Governmental Activities" with columns for "Charges for Services and Sales", "Operating Grants, Contributions and Interest", "Capital Grants, Contributions and Interest", and "Total Program Revenues". The values for these items are all \$0.

Once a statement has been accessed the first time, you can navigate between statements by clicking the name of the statement in the listing.

Figure 13

If your entity does not have one of these funds, simply select the **Not Applicable** check box as indicated in Figure 14.

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, it says "Your Entity Your County | Filing Type" and "Due Date: 5/31/2025 Request an Extension". Below this 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). The second step, "Data Entry", is currently active. On the left, there is a list of financial statements: "Statement Of Net Position - Governmental Activities", "Statement Of Activities - Governmental Activities", "Balance Sheet - Governmental Funds - General", and "Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General". On the right, there is a table for "Statement Of Net Position - Proprietary Funds - Enterprise Funds Water" with columns for "Assets" and "Liabilities". The "Assets" column has a "Not Applicable" checkbox, which is highlighted with a red box.

Figure 14

Important: Do not enter any data in the fields if choosing the **Not Applicable** option, because clicking the “Not Applicable” checkbox does not remove any previously entered data.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

You will have several opportunities to mark **not applicable** or **fill in data**.

Save changes as you go through the menu (see Figure 15).

Statement Of Net Position - Governmental Activities
Statement Of Activities - Governmental Activities
Balance Sheet - Governmental Funds - General
Balance Sheet - Governmental Funds - Total Governmental Funds
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds
Statement Of Net Position - Proprietary Funds - Enterprise Funds Water
Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer
Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric
Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Sewer
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Electric
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Landfill
Long Term Obligations At Year End
Other Information - Demographics

Note: The Hinkle System requires a negative sign (-) before other non-operating expense amounts to accurately perform calculations.

Figure 15

Annual Financial Data Reporting

Quick Guide for Cities and Counties

When you get to the second-to-last option under “**Long Term Obligations At Year End**,” if the Pension and OPEB Net Liability is allocated to both Unrestricted and Restricted Net Assets/Position, just enter the percentage of the allocation to each below (see Figure 16).

Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill

Long Term Obligations At Year End

Other Information - Demographics

Net Assets/Position

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

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

< Previous

Save Changes

Next >

Figure 16

Note: The application default is 100% Unrestricted Net Assets/Position and the total of the percentages entered must equal 100%. The % indicated will be applied to both Pension and OPEB Net Liabilities.

Once all your information has been entered and you’ve saved changes, click the [Next >] button to continue to the next page.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Step 3: Upload Document

Upload Financial Statements with Notes

At this stage a **single PDF** file of the final, full, unaudited financial reporting package that is ready for audit, must be uploaded (see Figure 17).

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, it says 'Your Entity Your County | Filing Type' and 'Due Date: 5/31/2025 Request an Extension'. Below this is a progress bar with four steps: 'Begin Filing' (Select a Filing Type), 'Data Entry' (Enter Financial Data), 'Upload Document' (Upload Financial Statements with Notes), and 'Acknowledge' (Submit Filing to AOS). The 'Upload Document' step is currently active and highlighted with a green checkmark. Below the progress bar, there is a section titled 'Full Financial Statement Upload' with a list of requirements for different types of entities. A red box highlights the 'Upload Document' step in the progress bar with the text: 'You are in the Upload Document phase as shown in the status bar.' Another red box highlights the 'Upload' button with the text: 'Clicking this button opens File Explorer on your computer allowing you to navigate to the file you need to upload. Once you locate your file, select it (so it's highlighted) then click the [Open] button.' To the right of the main content, there are two boxes: 'Upload Requirements' (File must be a PDF, File must be less than 30MB) and 'Upload Tips' (To create, merge, or resize a PDF refer to our quick guide.pdf).

Figure 17

The file must be a single PDF file and must be less than 30MB.

Important: Uploading subsequent PDF files will override the previous file upload and only the last uploaded file will be transmitted to the AOS.

Helpful Tip: If you need guidance on how to create a PDF or how to merge multiple PDF files. There's an in-depth guide on the [Financial Reporting](#) page that will walk you through converting, merging, and resizing your PDF files.

Once the correct file has been selected, press the green **[Upload]** button (Figure 18)

The screenshot shows the file upload interface. It features a 'Browse...' button next to a text field containing 'Your_File.pdf'. Below this is a green 'Upload' button. A red box highlights the 'Upload' button. To the right of the 'Upload' button, there is a note: 'Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.'

Figure 18

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Confirm your Document

Once you've uploaded your document you will receive the following message:

NEXT STEPS:

1. Your financial statement file has been uploaded but not submitted.
Be sure to **review your uploaded file** for accuracy. Ensure it contains both the financial statements and notes to the financial statements.
2. Once you are done verifying the file is correct, proceed to the final step to submit the Hinkle System filing by clicking the **[Next >]** button at the bottom of the page.

You should view your uploaded file to confirm the correct file was uploaded before moving on to the next page.

Begin Filing
Select a Filing Type

Data Entry
Enter Financial Data

Upload Document
Upload Financial Statements with Notes

Acknowledge
Submit Filing to AOS

NEXT STEPS:

1. Your financial statement file has been uploaded but not submitted.
Be sure to **review your uploaded file** for accuracy. Ensure it contains both the financial statements and notes to the financial statements.
2. Once you are done verifying the file is correct, proceed to the final step to submit the Hinkle System filing by clicking the **[Next >]** button at the bottom of the page.

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

- File must be a PDF
- File must be less than 30MB

Upload Tips
To create, merge, or resize a PDF refer to our [quick guide.pdf](#)

Full Financial Statement Upload

Review the file you uploaded by simply clicking the link.

the components of the full reporting package vary by

- 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

No file selected.

Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

Figure 19

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 19.

Then click **[Next >]** to move to the Acknowledgment page and complete your submission.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Step 4: Acknowledgment

Submit Filing to AOS

Enter the **name**, **title**, and **email** of the individual completing the submission process (see Figure 20).

The screenshot shows the 'Acknowledge' step of the HINKLE Annual Financial Data Reporting process. At the top, a progress bar indicates four steps: 'Begin Filing' (Select a Filing Type), 'Data Entry' (Enter Financial Data), 'Upload Document' (Upload Financial Statements with Notes), and 'Acknowledge' (Submit Filing to AOS). The 'Acknowledge' step is highlighted with a red box and a red arrow pointing to it from a text box that says 'You are now on the fourth and final step of filing!'. Below the progress bar, there are three input fields: 'Name', 'Title', and 'Email'. Below these fields is a large red-bordered box containing the following text: '☐ I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.' Below this is another line of text: 'I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.' Below that is a 'NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.' At the bottom of the form are two buttons: '< Previous' and 'Submit'. A red arrow points from a text box that says 'Click the checkbox to acknowledge.' to the checkbox.

Figure 20

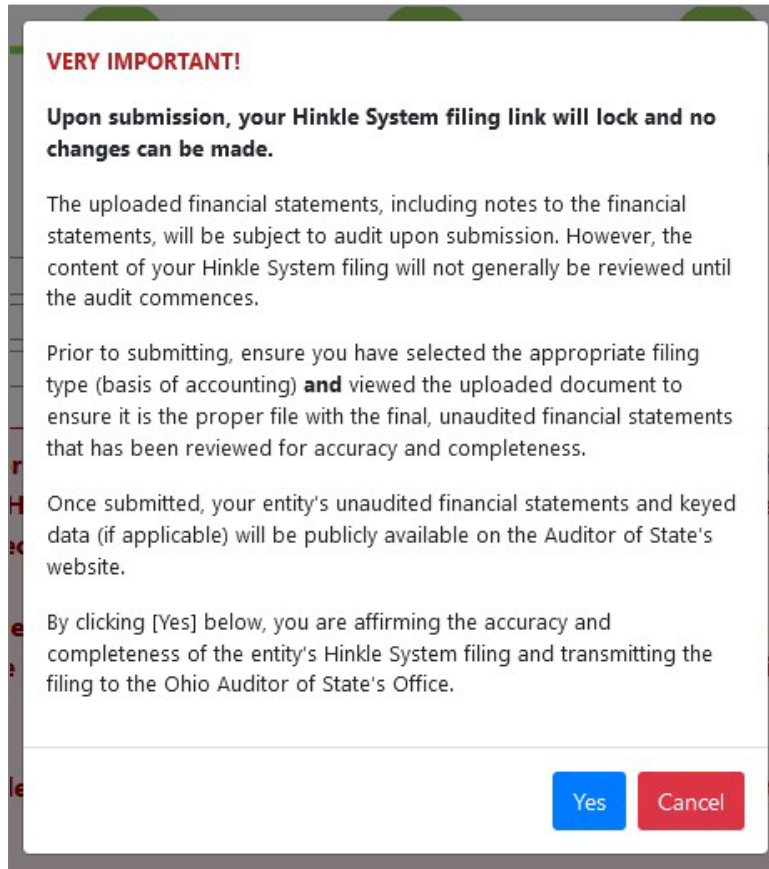
Select the checkbox to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected.

Important: The data entered into the Hinkle System **cannot** be modified once the Submit button has been clicked. So be sure to double-check the final data to be reported before submitting.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Once you click **[Submit]** you will receive one last message (see Figure 21):



VERY IMPORTANT!

Upon submission, your Hinkle System filing link will lock and no changes can be made.

The uploaded financial statements, including notes to the financial statements, will be subject to audit upon submission. However, the content of your Hinkle System filing will not generally be reviewed until the audit commences.

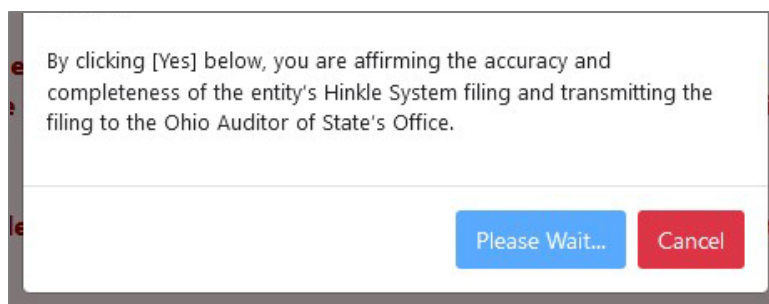
Prior to submitting, ensure you have selected the appropriate filing type (basis of accounting) **and** viewed the uploaded document to ensure it is the proper file with the final, unaudited financial statements that has been reviewed for accuracy and completeness.

Once submitted, your entity's unaudited financial statements and keyed data (if applicable) will be publicly available on the Auditor of State's website.

By clicking [Yes] below, you are affirming the accuracy and completeness of the entity's Hinkle System filing and transmitting the filing to the Ohio Auditor of State's Office.

Figure 21

When you click **[Yes]** to submit, the button will change to indicate **[Please Wait...]** (See Figure 22).



By clicking [Yes] below, you are affirming the accuracy and completeness of the entity's Hinkle System filing and transmitting the filing to the Ohio Auditor of State's Office.

Figure 22

Important: Do not close the window or log off until the “Thank you for filing” message appears (see Figure 23). **The submission progress may take a few moments** depending on how large your file upload is and how many other entities are using the system.

Annual Financial Data Reporting

Quick Guide for Cities and Counties

Types of Messages

The following message (see Figure 23) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §[117.38](#), and in accordance with GAAP, as required by Ohio Administrative Code [117-2-03\(B\)](#).

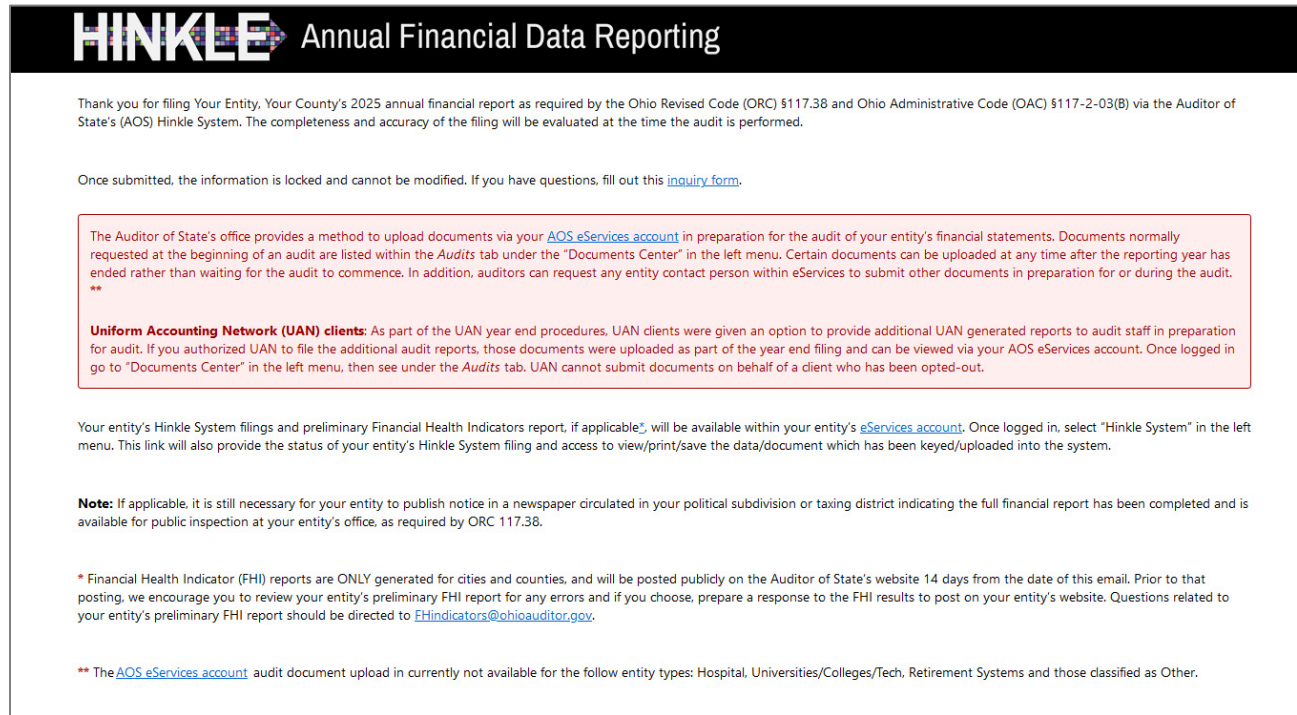


Figure 23

In addition to the message in Figure 23...

The Auditor of State's office provides a method to upload documents via your AOS eServices account in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the Audits tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. **

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the Audits tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Example 1

Depending on the following, you may receive various messages in red. For example:

Annual Financial Data Reporting

Quick Guide for Cities and Counties

If GAAP financial statements were **not** submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) regardless of the date submitted, the following paragraph will be included in the message in addition to information shown in Figure 23.

OAC §117-2-03(B) requires all counties, cities, and school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, economic development corporations, and county land reutilization corporations; ORC §1726.11 requires all development corporations and OAC §126:3-1-01(A)(2)(a) requires all universities and colleges – to prepare their financial statements pursuant to generally accepted accounting principles (GAAP)

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 2

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.

Annual Financial Data Reporting

Quick Guide for Cities and Counties

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 §117.38, including any approved extension, the following paragraphs (see the text in red) will also be included in the message in addition to the information shown above.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 3

In addition to the completed message (Examples 1, 2, or 3), an email will be sent to the email address entered on the acknowledgment page and to the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgment page).

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Reviewing your Filings

You can view your Hinkle System filings by logging back into your entity's eServices account and going to the "Hinkle System" in the left menu. To view your submitted filings, click the PDF icon under the "View" column for the appropriate year end-date (see Figure 24).

The screenshot shows the Hinkle System interface. On the left is a navigation menu with options: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, **Hinkle System** (Annual Financial Filing + FHI), My Profile, Document Center, and Contact Us. The main content area is titled "Hinkle System" and includes instructions on how to use the system. Below the instructions is a table of filings.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2024	Not Started	Begin Filing		GAAP	5/30/2025	
	12/31/2022	Submitted			GAAP	5/31/2023	5/31/2022

Below the table, there are links for "Statements and Related Data Spreadsheets" and "Reports gathered from audit results and financial statements filed by local governments. These reports provide financial information, percentages, and other data."

Figure 24

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 25). The Viewer provides filing details, including access to the keyed data, which can be exported to Excel, and to the uploaded PDF file.

The screenshot shows the Hinkle Annual Financial Data Viewer interface. At the top, it says "HINKLE Annual Financial Data Reporting" and "Financial Data Viewer". Below this is a section for "Filing details for Your Entity" with the following information:

- Entity ID: 000000
- Entity Type: City or County
- Filing Type: GAAP
- Filing Period: December 31, 2025
- Audit Opinion: [View All Details](#)

A red box highlights the "View All Details" link with the text: "This link opens additional filing details, including the uploaded PDF File." Below this is a table of statements with columns for "Statement" and "Amount". The first row is "Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General". Above the table are two buttons: "Expand All Statements" and "Export to Excel".

Two callouts explain these buttons:

- "Expand All Statements" will show the data that's been entered into the Hinkle System.
- "Export to Excel" lets you download an Excel file of the data entered into the Hinkle System.


Figure 25

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

When you click on “**View All Details,**” the following window opens (see Figure 26).

The screenshot shows a 'Filing Details' window with the following information:

Filed:	5/12/2025 11:52:20 AM	County:	Your County
Filed By:	Your Name	Required Filing Type:	GAAP
Filed By Title:	Your Title	Statutory Due Date:	5/30/2025
Status:	Submitted	Extension:	N/A
Uploaded Document:	 Click this PDF icon to access your uploaded file.		

Below the 'Uploaded Document' section is a 'Status History' table:

Status	Updated By	Date
In Progress	User	1/30/2025
Submitted	User	5/12/2025

At the bottom of the window, there is a 'Notes' section and a footer that reads: 'Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General'.

Figure 26

This window provides details of the filing history for this year-end. The document uploaded into the Hinkle System is available for viewing, printing, or saving from this screen. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by the Hinkle System Managers.

Note: The data keyed into the Hinkle System and the PDF file uploaded into the system will be publicly available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all Cities or Counties reporting under the same basis of accounting. A link to the 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 that is required 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 on the AOS website.

Annual Financial Data Reporting

Quick Guide for Cities and Counties

eServices Document Center

The Auditor of State's office provides a method to upload documents via your eServices account in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab in the Document Center (see Figure 27). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. [Login Now >>](#)

The Document Center will have a list of Project Numbers related to your entity. If the year-end for the project has passed, a **[View Project Documents]** button will be available (Figure 27).

OHIO AUDITOR OF STATE
KEITH FABER

\$0.00
Current Balance

! HINKLE FILING STATUS:
Up-to-date

Home
Statements
Make a Payment
Account Activity
Audit History/StaRS
IPA Contracts
Hinkle System
Annual Financial Filing + FHI
My Profile
Document Center
Contact Us

Document Center

Audits AOS Notifications/Other Filings

Audit

Audit Documentation Submission
In preparation for your next audit, entities should upload certain documents for each filing year.
To view the list of requested documents and upload for the filing year, click the [View Project Documents] button below.

Note: if your entity is scheduled to receive a biennial (two-year) audit, documents should be uploaded for each year before or at the time of each of your annual Hinkle System filings. The documents uploaded may be in Word, Excel or PDF format.

Project Number	Period	Year Within Audit	
012345TQR6-FA789	1/1/2025-12/31/2025	2023 (1 / 1)	Financial period has not ended.
012345TQR6-FA788	1/1/2024-12/31/2024	2022 (1 / 1)	View Project Documents

This button gives you access to the list of documents request for each year.

Figure 27

Annual Financial Data ReportingQuick Guide for Cities and Counties

From there, the View Projects Documents will display the list of requested documents (see Figure 28). Log in to see a complete list of Document Types.

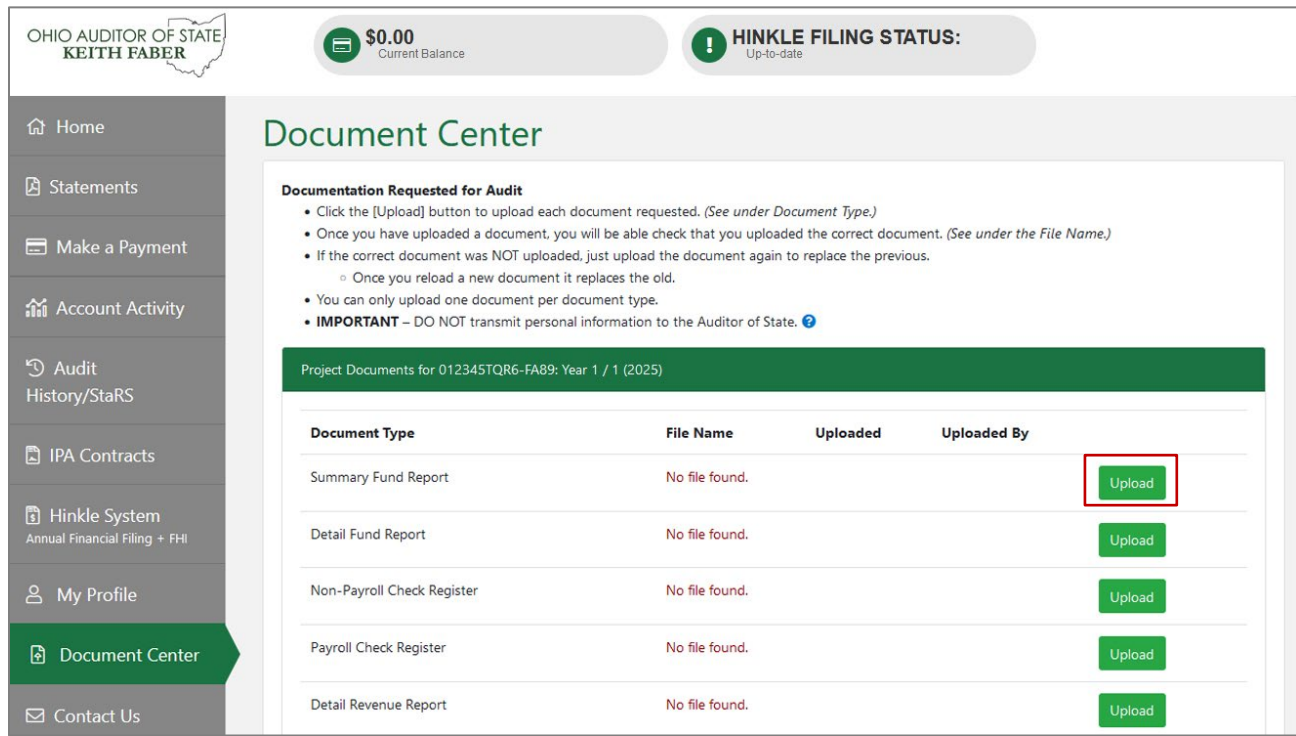


Figure 28

After clicking the [Upload] button, the following window will open (see Figure 29). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [Open].

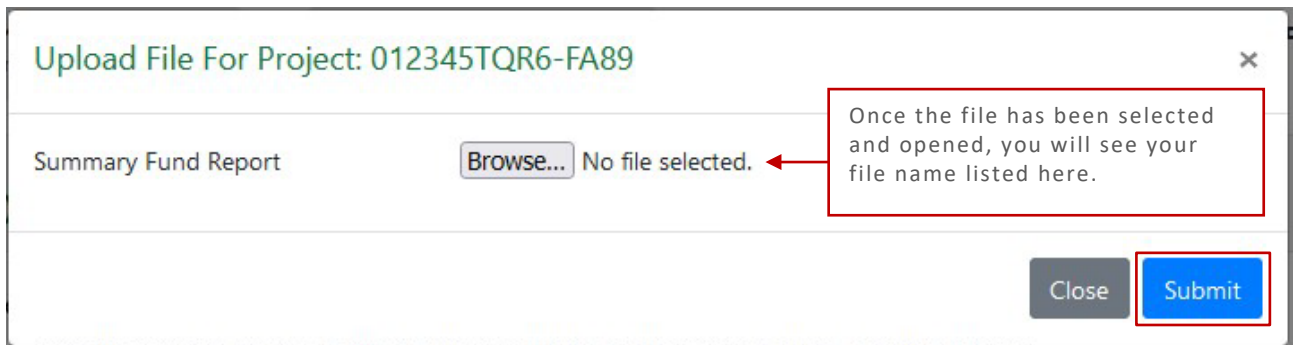


Figure 29

Click [Submit] when you are ready to submit your file. Repeat for each document type requested.

Document Requests

The document center also includes a list of other documents to be gathered for an audit.

Additional documentation required at time of the audit

In addition to uploading the data requested above, gather the following documentation, if applicable, to provide to the auditors at the beginning of the audit (you do not upload these documents):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online-access bank statements for confirmation of accounts (**DO NOT provide passwords.**)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or “pay-in book”
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings, and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs, if applicable, including corrective action plan

Questions and Contact Information

If questions arise that are not addressed in this Quick Guide or in the **Frequently Asked Questions** document on the [Financial Reporting](#) page, contact the Auditor of State’s Office by filling out this [Audit Inquiry Form](#).