



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

The Annual Financial Data Reporting System (AFDRS) 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 Annual Financial Data Reporting System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

Entity Name  
County  
Filing Year

Welcome to the Auditor of State's Annual Financial Data Reporting 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 Annual Financial Data Reporting System.

With the Annual Financial Data Reporting 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.

**\*\*NEW\*\* for 2015 Filings** – 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 Annual Financial Data Reporting System:

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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OHIO AUDITOR

## Annual Financial Data Reporting

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, including:

- Management's Discussion & Analysis (GAAP - Required; Cash & Modified Cash - Optional - include if presented.)
- Basic Financial Statements
  - Government-Wide Financial Statements
  - Fund Financial Statements
  - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)  
[PDF Forge](#)  
[Office Converter](#)  
[PDF Merge](#)

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**

Figure 2



# 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, Modified Cash, or Cash. After the filing type has been selected, click the **Begin Filing** button.

The screenshot shows the "Annual Financial Data Reporting" interface. At the top, it says "DAVE YOST OHIO AUDITOR". Below that, the title "Annual Financial Data Reporting" is displayed. The main heading is "Select Filing Type". A paragraph explains that 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). Another paragraph states that once the filing type has been selected and the "Begin Filing" button has been selected, the filing type cannot be changed. Below this text is a dropdown menu with "GAAP" selected. At the bottom, there is a blue "Begin Filing" button.

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.

The screenshot shows the "Annual Financial Data Reporting" interface. At the top, it says "DAVE YOST OHIO AUDITOR". Below that, the title "Annual Financial Data Reporting" is displayed. The main heading is "Select Filing Type". A paragraph explains that 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). Another paragraph states that once the filing type has been selected and the "Begin Filing" button has been selected, the filing type cannot be changed. Below this text is a dropdown menu with "Cash" selected. A red warning box is displayed, stating: "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 monetary penalty assessed by the Auditor of State's Office." At the bottom, there is a blue "Begin Filing" button.

Figure 4



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

## New feature for 2015 - 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).

**DAVE YOST**  
OHIO AUDITOR **Annual Financial Data Reporting**

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, including:

- Management's Discussion & Analysis (GAAP - Required. Cash & Modified Cash - Optional - include if presented.)
- Basic Financial Statements
  - Government-Wide Financial Statements
  - Fund Financial Statements
  - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)  
[PDF Forge](#)  
[Office Converter](#)  
[PDF Merge](#)

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 AFDRS

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. 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.



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

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.

DAVE YOST  
OHIO AUDITOR
 Annual Financial Data Reporting

GAAP
Due Date:

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

### 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
Payment in Lieu of Taxes Receivable	\$ 0
Loans Receivable	\$ 0
Restricted Assets	\$ 0
Nondepreciable Capital Assets	\$ 0
Depreciable Capital Assets	\$ 0
Less Accumulated Depreciation	\$ 0

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

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

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 at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov) 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 AFDRS 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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 Annual Financial Data Reporting
connected ■

GAAP
Due Date:

Payment 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
<b>Total Assets</b>	<b>\$ 0</b>

**Deferred Outflows of Resources**

Pension Related	\$ 0
Other Amounts	\$ 0
<b>Total Deferred Outflows of Resources</b>	<b>\$ 0</b>

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

Figure 8



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

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GAAP Due Date:

Matured bonds payable	
Accrued Interest Payable	\$ 0
Retainage Payable	\$ 0
Claims Payable	\$ 0
Unearned Revenue	\$ 0
Notes Payable	\$ 0
<b>Long-Term Liabilities:</b>	
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
<b>Total Liabilities</b>	\$ 0
<b>Deferred Inflows of Resources</b>	
Pension Related	\$ 0
Other Amounts	\$ 0
<b>Total Deferred Inflows of Resources</b>	\$ 0

**Annotations:**

- Report the net pension liability separately from other long term liabilities. (Points to "Due in More Than One Year - Net Pension Liability")
- Report the deferred inflows of resources related to pension separately from all other deferred inflows of (Points to "Pension Related")

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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GAAP Due Date:

Other Liabilities	\$ 814298
<b>Total Liabilities</b>	\$ 48623006
<b>Deferred Inflows of Resources</b>	
Pension Related	\$ 250
Other Amounts	\$ 24222742
<b>Total Deferred Inflows of Resources</b>	\$ 24222992
<b>Net Position</b>	
Net Investment in Capital Assets	\$ 16877501
Restricted	\$ 5891277
Unrestricted (Deficit)	\$ 5520878
<b>Total Net Position</b>	\$ 28289656

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

Figure 10



# 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.

The screenshot shows the 'Annual Financial Data Reporting' interface for Dave Yost, Ohio Auditor. The page is titled 'Statement Of Activities - Governmental Activities'. It features a sidebar on the left with navigation links, a main content area with a table of revenue categories, and a 'Due Date' field. The table lists various revenue sources with input fields for their respective amounts, all currently set to zero.

Statement Of Activities - Governmental Activities	
<b>Program Revenues</b>	
Charges for Services and Sales	\$ 0
Operating Grants, Contributions and Interest	\$ 0
Capital Grants and Contributions	\$ 0
<b>Total Program Revenues</b>	<b>\$ 0</b>
<b>General Revenues</b>	
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
Payment in Lieu of Taxes	\$ 0
Unrestricted Contributions	\$ 0
Investment Earnings	\$ 0
Miscellaneous	\$ 0
Other Revenues	\$ 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).

This screenshot shows the same reporting interface as Figure 11, but with a 'Save Changes' button highlighted at the bottom. The table below shows the 'Statement of Activities - Governmental Activities' with various expense categories and their amounts, all set to zero.

Statement Of Activities - Governmental Activities	
<b>Statement of Expenses</b>	
Administration	\$ 0
Fiscal	\$ 0
Business	\$ 0
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
<b>Total Governmental Activities Expenses</b>	<b>\$ 0</b>
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

Figure 12

**Note:** The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 12) whenever the button is present.



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

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.

DAVE YOST OHIO AUDITOR		Annual Financial Data Reporting	
	GAAP	Due Date:	
Statement Of Net Position - Governmental Activities	<b>Balance Sheet - Governmental Funds - General</b>		
Statement Of Activities - Governmental Activities	<b>Assets</b>		
<b>Balance Sheet - Governmental Funds - General</b>	Cash and Cash Equivalents	\$	0
Balance Sheet - Governmental Funds - Total Governmental Funds	Investments	\$	0
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General	Inventory Held for Resale	\$	0
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds	Materials and Supplies Inventory	\$	0
Long Term Obligations At Year End - Governmental	Accrued Interest Receivable	\$	0
Other Information - Demographics	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
	Advances to Other Funds	\$	0
	Restricted Assets	\$	0
	Other Assets	\$	0
	<b>Total Assets</b>	\$	<b>0</b>

Figure 13

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 14).

DAVE YOST OHIO AUDITOR		Annual Financial Data Reporting	
	GAAP	Due Date:	
	Unearned Revenue	\$	0
	Advances from Other Funds	\$	0
	Notes Payable	\$	0
	Other Liabilities	\$	0
	<b>Total Liabilities</b>	\$	<b>0</b>
	Total Deferred Inflows of Resources	\$	0
	<b>Fund Balances</b>		
	Nonspendable	\$	0
	Restricted	\$	0
	Committed	\$	0
	Assigned	\$	0
	Unassigned	\$	0
	<b>Total Fund Balances (Deficits)</b>	\$	<b>0</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	\$	<b>0</b>

< previous      Save Changes      next >

Figure 14



# 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 Governmental Funds.

Balance Sheet - Governmental Funds - Total Governmental Funds	
<b>Assets</b>	
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
Advances to Other Funds	\$ 0
Restricted Assets	\$ 0
Other Assets	\$ 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).

Fund Balances	
Unearned Revenue	\$ 0
Advances from Other Funds	\$ 0
Notes Payable	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Total Deferred Inflows of Resources	\$ 0
<b>Fund Balances</b>	
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

Figure 16



# 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:** AFDRS requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

DAVE YOST  
OHIO AUDITOR
 Annual Financial Data Reporting

GAAP
Due Date:

<ul style="list-style-type: none"> <li>Statement Of Net Position - Governmental Activities</li> <li>Statement Of Activities - Governmental Activities</li> <li>Balance Sheet - Governmental Funds - General</li> <li>Balance Sheet - Governmental Funds - Total Governmental Funds</li> <li style="background-color: #0070C0; color: white; padding: 2px;">Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General</li> <li>Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds</li> <li>Long Term Obligations At Year End - Governmental</li> <li>Other Information - Demographics</li> </ul>	<div style="background-color: #ffffcc; padding: 5px;"> <h3 style="margin: 0;">Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General <span style="float: right;">?</span></h3> <h4 style="margin: 5px 0 0 0;">Revenues <span style="float: right;">? ?</span></h4> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Property Taxes <span style="float: right;">?</span></td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Income Taxes</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Intergovernmental</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Investment Earnings</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Tuition and Fees</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Extracurricular Activities</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Rentals</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Charges for Services</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Contributions and Donations</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Payment in Lieu of Taxes</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Miscellaneous</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Other Revenues</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td><b>Total Revenues</b></td><td style="text-align: right;"><b>\$</b></td><td style="text-align: right;"><b>0</b></td></tr> </table> </div>	Property Taxes <span style="float: right;">?</span>	\$	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	<b>Total Revenues</b>	<b>\$</b>	<b>0</b>
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Miscellaneous	\$	0																																						
Other Revenues	\$	0																																						
<b>Total Revenues</b>	<b>\$</b>	<b>0</b>																																						

Figure 17

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 18).

DAVE YOST  
OHIO AUDITOR
 Annual Financial Data Reporting

GAAP
Due Date:

<ul style="list-style-type: none"> <li>Payment to Refunded Bond Escrow Agent <span style="float: right;">?</span></li> <li>Transfers In</li> <li>Transfers Out <span style="float: right;">?</span></li> <li>Other Financing Sources</li> <li>Other Financing Uses <span style="float: right;">?</span></li> <li>Total Other Financing Sources (Uses)</li> <li><b>Special and Extraordinary Items</b></li> <li>Special Item</li> <li>Extraordinary Item</li> <li>Total Special and Extraordinary Items</li> <li>Net Change in Fund Balances</li> <li>Fund Balances, Beginning of Year</li> <li>Increase (Decrease) in Inventory Or Prepaid Assets</li> <li>Fund Balances, End of Year</li> </ul>	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Payment to Refunded Bond Escrow Agent <span style="float: right;">?</span></td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Transfers In</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Transfers Out <span style="float: right;">?</span></td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Other Financing Sources</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Other Financing Uses <span style="float: right;">?</span></td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td><b>Total Other Financing Sources (Uses)</b></td><td style="text-align: right;"><b>\$</b></td><td style="text-align: right;"><b>0</b></td></tr> <tr><td colspan="3"><b>Special and Extraordinary Items</b></td></tr> <tr><td>Special Item</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Extraordinary Item</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td><b>Total Special and Extraordinary Items</b></td><td style="text-align: right;"><b>\$</b></td><td style="text-align: right;"><b>0</b></td></tr> <tr><td><b>Net Change in Fund Balances</b></td><td style="text-align: right;"><b>\$</b></td><td style="text-align: right;"><b>0</b></td></tr> <tr><td>Fund Balances, Beginning of Year</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td>Increase (Decrease) in Inventory Or Prepaid Assets</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td><b>Fund Balances, End of Year</b></td><td style="text-align: right;"><b>\$</b></td><td style="text-align: right;"><b>0</b></td></tr> </table>	Payment to Refunded Bond Escrow Agent <span style="float: right;">?</span>	\$	0	Transfers In	\$	0	Transfers Out <span style="float: right;">?</span>	\$	0	Other Financing Sources	\$	0	Other Financing Uses <span style="float: right;">?</span>	\$	0	<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>0</b>	<b>Special and Extraordinary Items</b>			Special Item	\$	0	Extraordinary Item	\$	0	<b>Total Special and Extraordinary Items</b>	<b>\$</b>	<b>0</b>	<b>Net Change in Fund Balances</b>	<b>\$</b>	<b>0</b>	Fund Balances, Beginning of Year	\$	0	Increase (Decrease) in Inventory Or Prepaid Assets	\$	0	<b>Fund Balances, End of Year</b>	<b>\$</b>	<b>0</b>
Payment to Refunded Bond Escrow Agent <span style="float: right;">?</span>	\$	0																																									
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<b>Net Change in Fund Balances</b>	<b>\$</b>	<b>0</b>																																									
Fund Balances, Beginning of Year	\$	0																																									
Increase (Decrease) in Inventory Or Prepaid Assets	\$	0																																									
<b>Fund Balances, End of Year</b>	<b>\$</b>	<b>0</b>																																									

< previous
Save Changes
next >

Figure 18



# 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 Governmental Funds. **Note:** AFDRS requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

**DAVE YOST OHIO AUDITOR Annual Financial Data Reporting**

GAAP Due Date: [Redacted]

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

### Statement of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

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
<b>Total Revenues</b>	<b>\$</b>	<b>0</b>

Figure 19

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 20).

**DAVE YOST OHIO AUDITOR Annual Financial Data Reporting**

GAAP Due Date: [Redacted]

Payment to Refunded Bond Escrow Agent

Transfers In

Transfers Out

Other Financing Sources

Other Financing Uses

Total Other Financing Sources (Uses)

**Special and Extraordinary Items**

Special Item

Extraordinary Item

Total Special and Extraordinary Items

Net Change in Fund Balances

Fund Balances, Beginning of Year

Increase (Decrease) in Inventory Or Prepaid Assets

Fund Balances, End of Year

< previous Save Changes next >

Figure 20



# 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.

**DAVE YOST OHIO AUDITOR** Annual Financial Data Reporting connected ■

GAAP Due Date:

Long Term Obligations At Year End - Governmental ?	
General Obligation Bonds	\$ <input type="text" value="0"/>
Notes Payable	\$ <input type="text" value="0"/>
Loans Payable	\$ <input type="text" value="0"/>
Capital Leases	\$ <input type="text" value="0"/>
Miscellaneous Long Term Bonds	\$ <input type="text" value="0"/>
Net Pension Liability	\$ <input type="text" value="0"/>

**Navigation:** < previous Save Changes next >

**Callout:** New for 2015, 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.

**DAVE YOST OHIO AUDITOR** Annual Financial Data Reporting Due Date:

GAAP

Other Information - Demographics	
Average Daily Membership (Adm)	<input type="text" value="0"/>
Total Annual Final Appropriations for All Funds for The Reporting Year ?	\$ <input type="text" value="0"/>
Full Tax Rate (If Applicable) ?	\$ <input type="text" value="0"/>
Total Assessed Property Tax Valuation (If Applicable)	\$ <input type="text" value="0"/>
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ <input type="text" value="0"/>

**Navigation:** < previous Save Changes 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).



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

The following web page will open (see Figure 23). A PDF of the Full Unaudited Financial Report must be uploaded. The file must be an Adobe Acrobat PDF file and the file must be less than 30MB. The Upload Tips provide websites with tools that may aid you in converting your files to a PDF format.



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OHIO AUDITOR

## Annual Financial Data Reporting

GAAP

### Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

Browse...

**Upload**

< Previous

**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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

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 AFDRS.

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## Annual Financial Data Reporting

GAAP

**PLEASE SELECT A FILE TO UPLOAD.**

### Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

C:\Users\DLFinn\Desktop\AFDRS\2014\_Year\_End\_Procedures.pdf  Browse...

**Upload**

< Previous

**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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 24



# 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). Once your file has been successfully uploaded click the **Next** button (See Figure 25).

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OHIO AUDITOR **Annual Financial Data Reporting**

GAAP

**YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY.**  
PLEASE CONTINUE YOUR FILING TO THE FINAL STEP.

**Full Financial Statement Upload**

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

Browse...

**Upload**

**< Previous** **Next >**

**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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 25

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 AFDRS cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.**

**DAVE YOST**  
OHIO AUDITOR **Annual Financial Data Reporting**

Acknowledge

Name

Title

**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.**

**Submit**

Figure 26



# 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.

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

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### Completed

Thank you for completing the requirements for filing [REDACTED] 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).

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.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission.

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).

**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.**

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

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### Completed

Thank you for completing the requirements for filing [REDACTED] annual financial report.

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, [REDACTED] 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.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission.

Figure 28



# 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).

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

**Completed**

Thank you for completing the requirements for filing [redacted] annual financial report.

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.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your filing.

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 contact on file with our office (if different from the email entered on the acknowledgement page). The email will include an excel file (.xlsx) of the financial and demographic data entered into the AFDRS system (Figure 30).

Ohio Auditor of State AFDRS Filing - 2014 - Message (HTML)

From: AFDRS  
To: [redacted]  
Cc: [redacted]  
Subject: Ohio Auditor of State AFDRS Filing - [redacted], 2014  
Message: [redacted]\_2014\_AFDRS\_Data.xlsx (50 KB)

**Annual Financial Data Reporting**

Thank you for completing the requirements for filing [redacted] 2014 annual financial report within the parameters of the Ohio Revised Code (ORC) Section 117.38 and Ohio Administrative Code (OAC) 117-2-03(B) via the Auditor of State's (AOS) Annual Financial Data Reporting System (AFDRS).

For your convenience, we have included the data submitted in your entity's filing. 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 [AFDRS@ohioauditor.gov](mailto:AFDRS@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 after the filing deadline.

**Note:** It is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission.

Figure 30

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 at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov) for assistance.