Submission to the Hinkle System requires an upload of the complete unaudited financial statements, including notes to the financial statements. This Quick Guide will include:

- Required Components of the Full Unaudited Financial Statements
- Requirements of the Upload File
- Converting/Merging a PDF Document

Required Components of the Full Unaudited Financial Statements:

The components of the full reporting package vary by basis of accounting as follows:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
  - Basic Financial Statements
    - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
    - Notes to the Basic Financial Statements
- **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
  - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional; however, include if prepared)
  - Basic Financial Statements
    - Government-Wide Financial Statements
    - Fund Financial Statements
    - Notes to the Basic Financial Statements
  - Any Other Required Supplementary Information
- **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
  - Basic Financial Statements
    - Statement of Financial Position
    - Statement of Activities (also known as Statement of Changes in Net Assets)
    - Statement of Functional Expenses – required for voluntary health and welfare organization, optional for all other nonprofit organizations
    - Statement of Cash Flows (GAAP only)
    - Notes to the Financial Statements
  - Any Other Required Supplementary Information

Requirements of the Upload File:

- File must be **<u>one</u>** Adobe Acrobat PDF file. (Warning! Attempting to upload more than one file will result in only the last file uploaded being submitted to the Auditor of State.)
- File must be less than 30MB

Converting/Merging a PDF Document:

Converting Word/Excel files to PDF:

Open the Word or Excel document. Click the **File** menu and click the **Save As** button and a **Save As** window will open (see Figure 1).
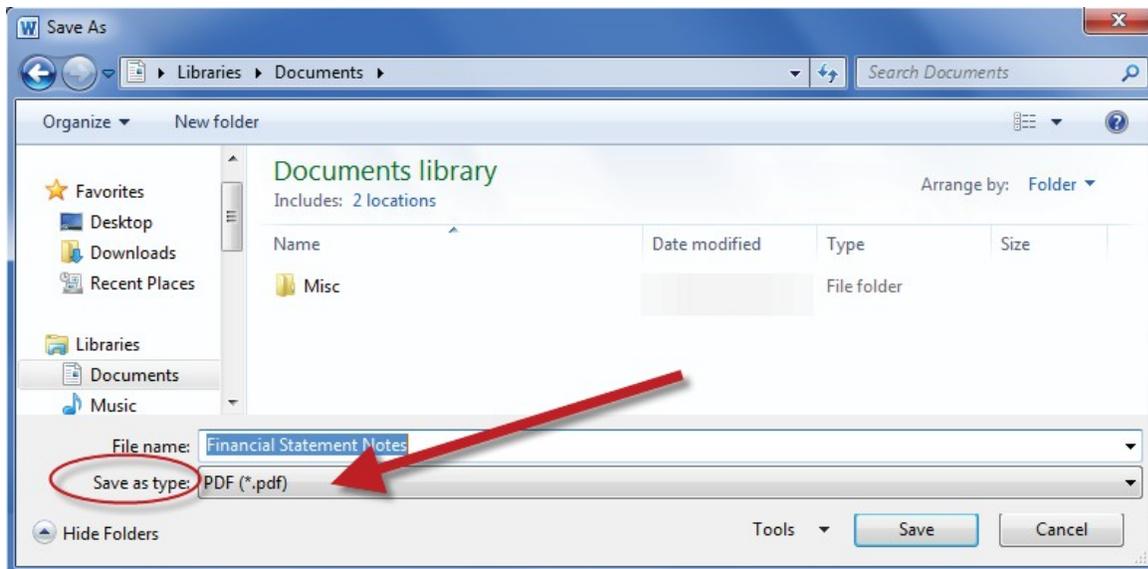

Figure 1

If needed, use the browsing pane on the left to browse to the file folder location in which you would like to save the file (for example, the Documents folder). Confirm or edit the **File name** field to name the PDF document that will be created. Click the **Save as type** drop-down menu and select **PDF (*.pdf)**. Then click the **Save** button and a PDF file version of your Word/Excel document will be saved to the location you previously selected. Depending on the computer's Microsoft default options, it may or may not automatically open the PDF after processing. If it does not, click the Window's start button, type "Windows Explorer" to open the Window's Explorer file browser and browse to the location that you saved the file to view and confirm it was saved correctly.

Converting Other Software:
Many software programs give users the ability to save your files in a PDF format by clicking Save As and selecting PDF as the file format.

If you are using older software, you can find many free PDF converters by going to Google or Bing and searching Free PDF converter. One such site is https://smallpdf.com/ . **Note: YOU DO NOT NEED TO LOG IN or SIGN UP, or PAY FOR USE OF THIS WEBSITE. However, you can only perform two free tasks within a one hour period. If you need to perform more than two tasks, you will need to wait an hour in order to complete additional tasks for free.**

Converting using Smallpdf.com

Using the link, https://smallpdf.com the following window opens (See Figure 2), which provides the ability to convert an Excel or Word file to PDF. To convert a file, click on the box for the file type you are converting. For example for a Word file, click on the blue **Word to PDF** box, or for an Excel file, click on the green **Excel to PDF** box.
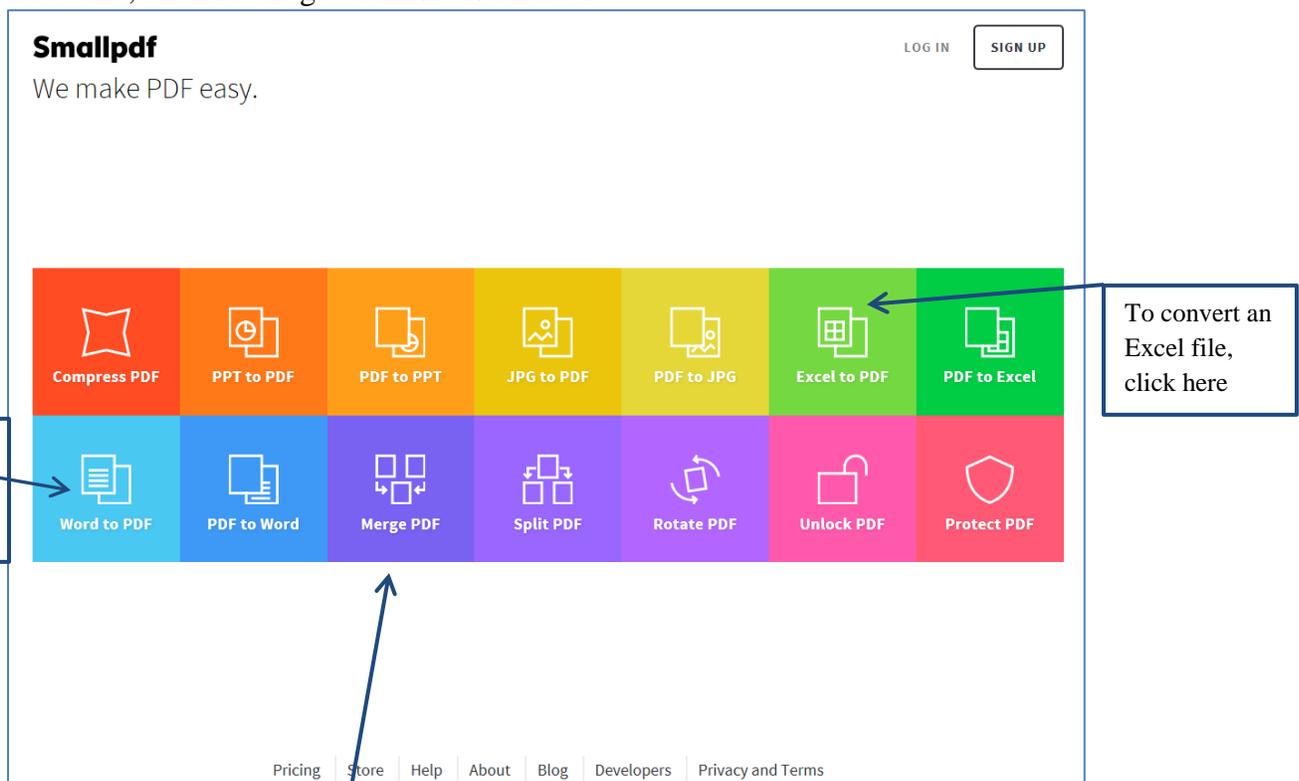
Figure 2

To convert an Excel file, click here

To convert a Word file, click here

To merge multiple PDF files, click here

For example, if the **Word to PDF** box is clicked, the following window will open (See Figure 3). Upload your file by clicking on the blue button or drag-and-drop your .doc or .docx file into the drop area.
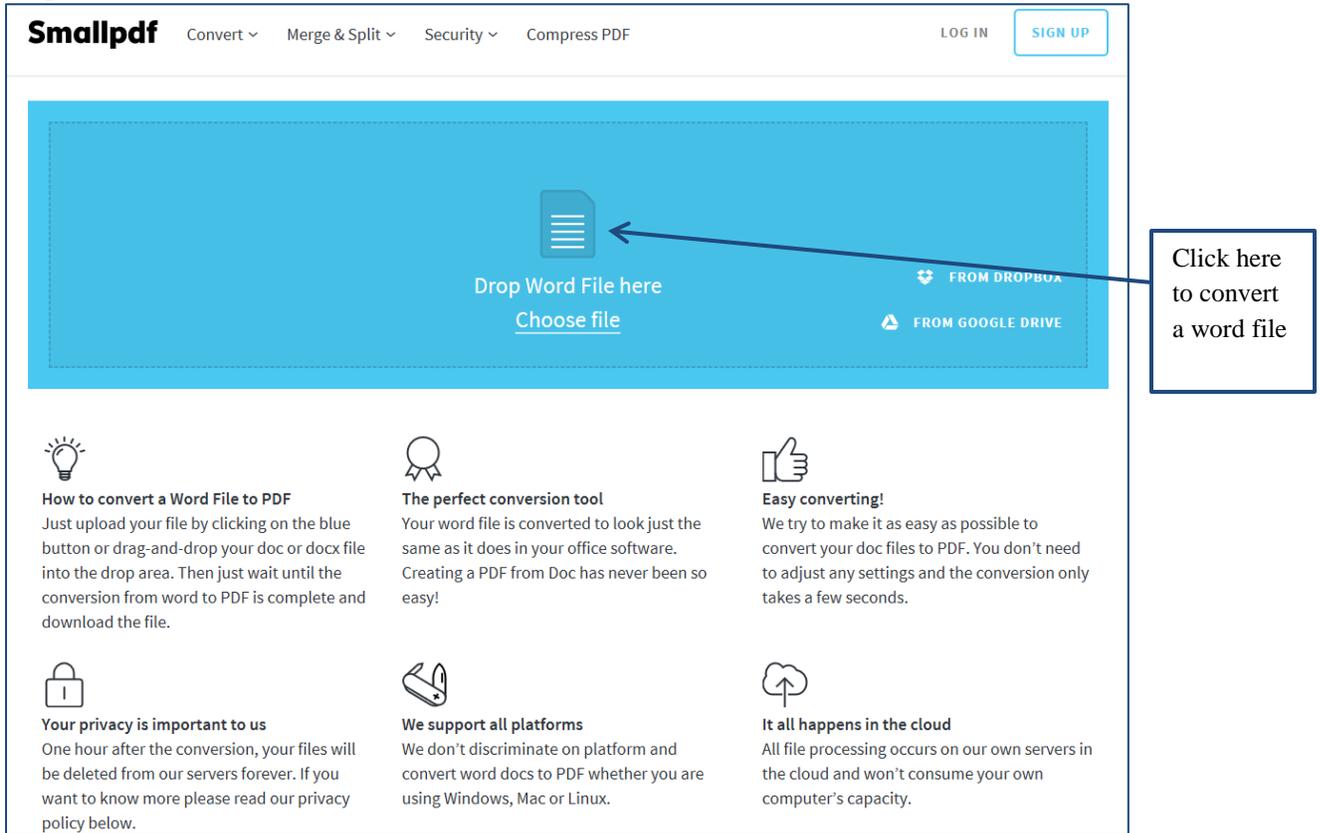

Figure 3

The **Choose File to Upload** window will open (See Figure 4), navigate to the file you wish to convert and click open.
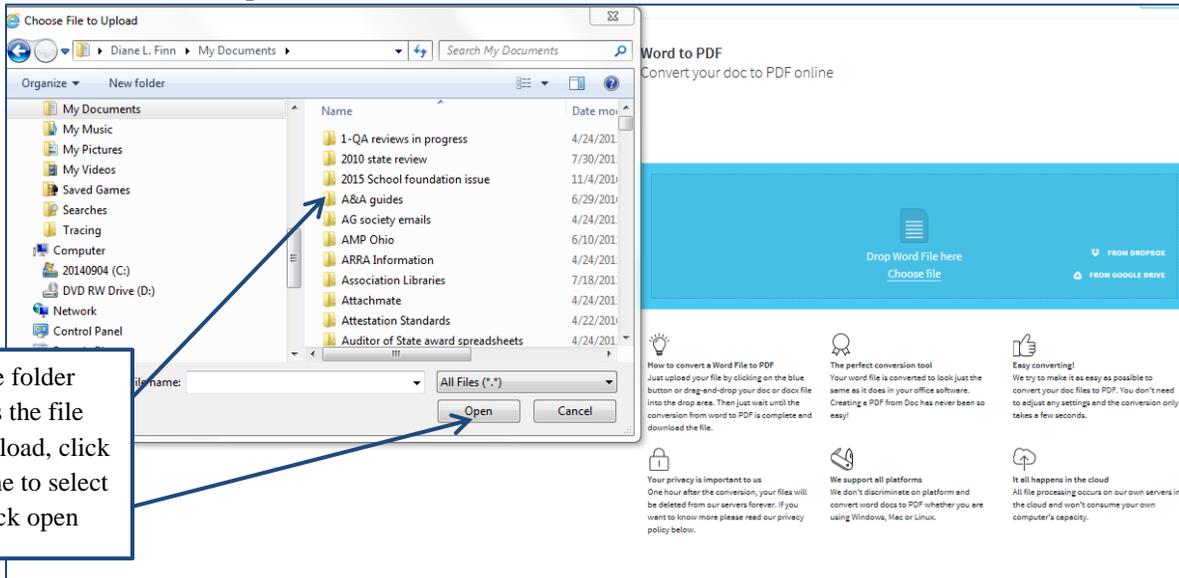

Figure 4

4

The box will indicate file is being uploaded and converted. Once complete the window will display the message "Awesome! Your word file has now successfully been converted into an awesome PDF!:)"(See Figure 5). You should now save your file to your computer. Click on the **Download File** box (See Figure 5).
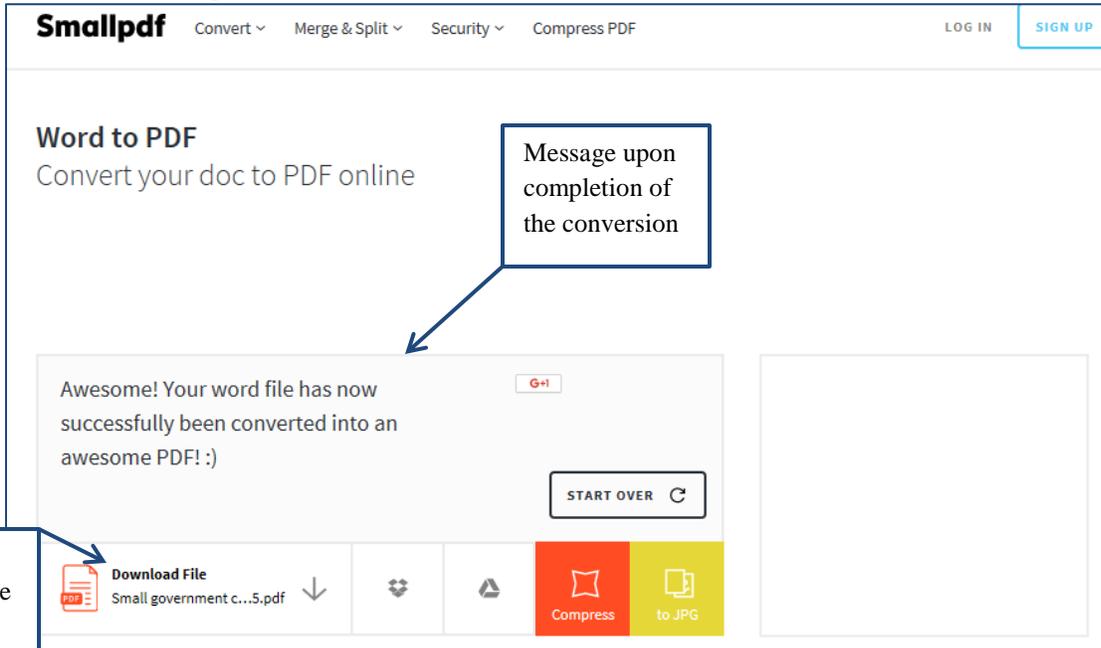
Message upon completion of the conversion

Click the Download File box

Figure 5

A message box will appear to indicate "Do you want to open or save your file?" Save the file to your computer (See Figure 6).
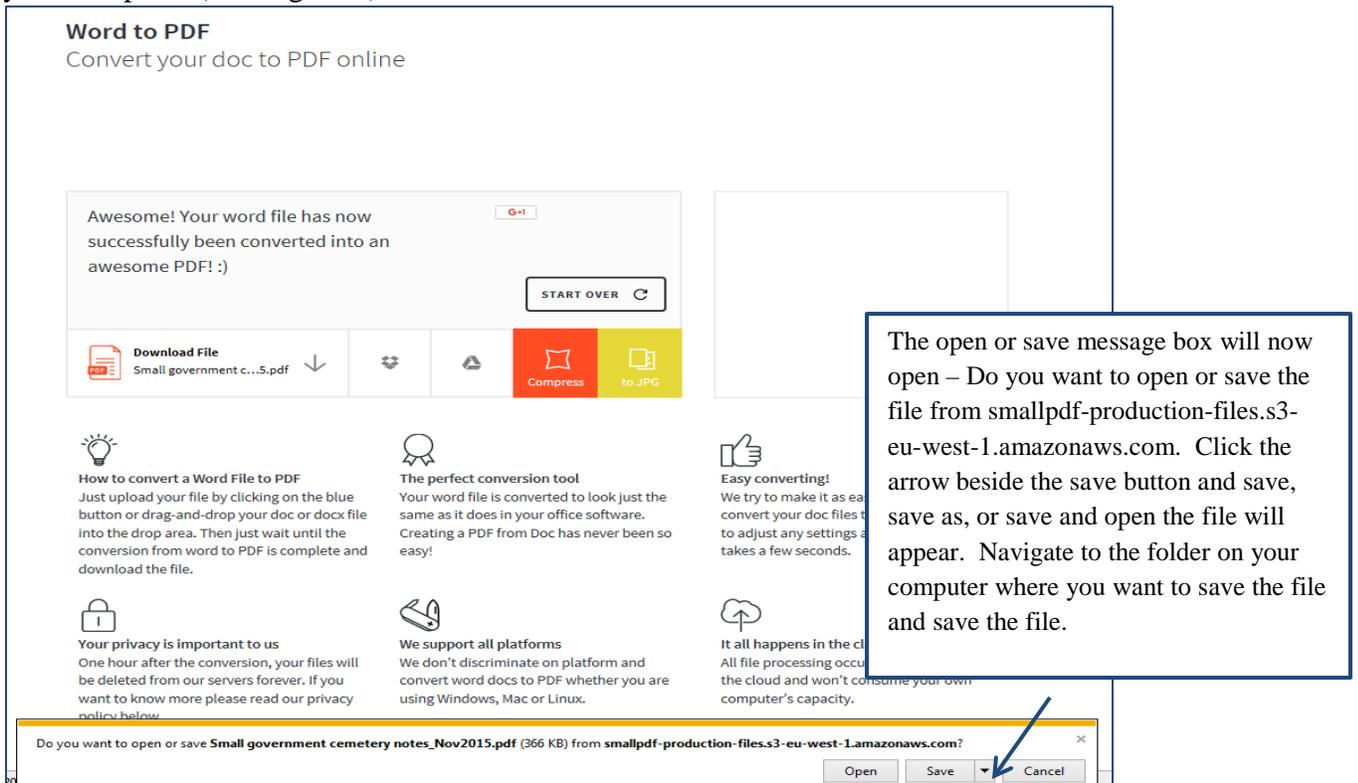
The open or save message box will now open – Do you want to open or save the file from smallpdf-production-files.s3-eu-west-1.amazonaws.com. Click the arrow beside the save button and save, save as, or save and open the file will appear. Navigate to the folder on your computer where you want to save the file and save the file.

Figure 6

If you need to use Smallpdf.com to convert more than two files or to merge two files that you have used Smallpdf.com to convert, you will need to wait to complete the merge. **The service is free to use twice per hour.**

Merging using Smallpdf.com:

To merge files, click on the purple **Merge PDF** box (See Figure 2). The Merge PDF window will open. Click on the Drop PDF(s) here Choose File button (See Figure 7).

Figure 7

The Choose File to Upload window will open (See Figure 8), navigate to the file you wish to convert and click open.

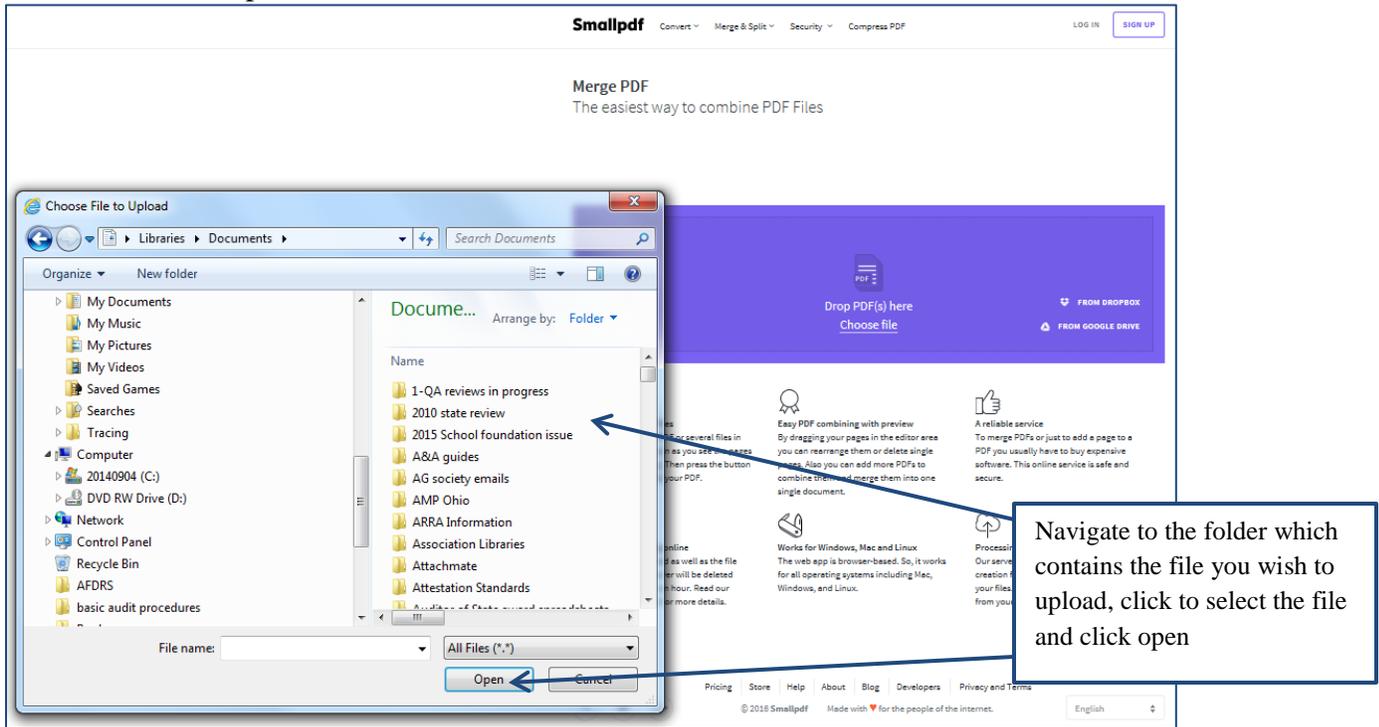Navigate to the folder which contains the file you wish to upload, click to select the file and click open

Figure 8

The box will indicate file is being uploaded. The uploaded file will appear on the screen. To add additional PDF files to be merged, click on the **plus sign in the circle** next to Add more PDFs (See Figure 9).
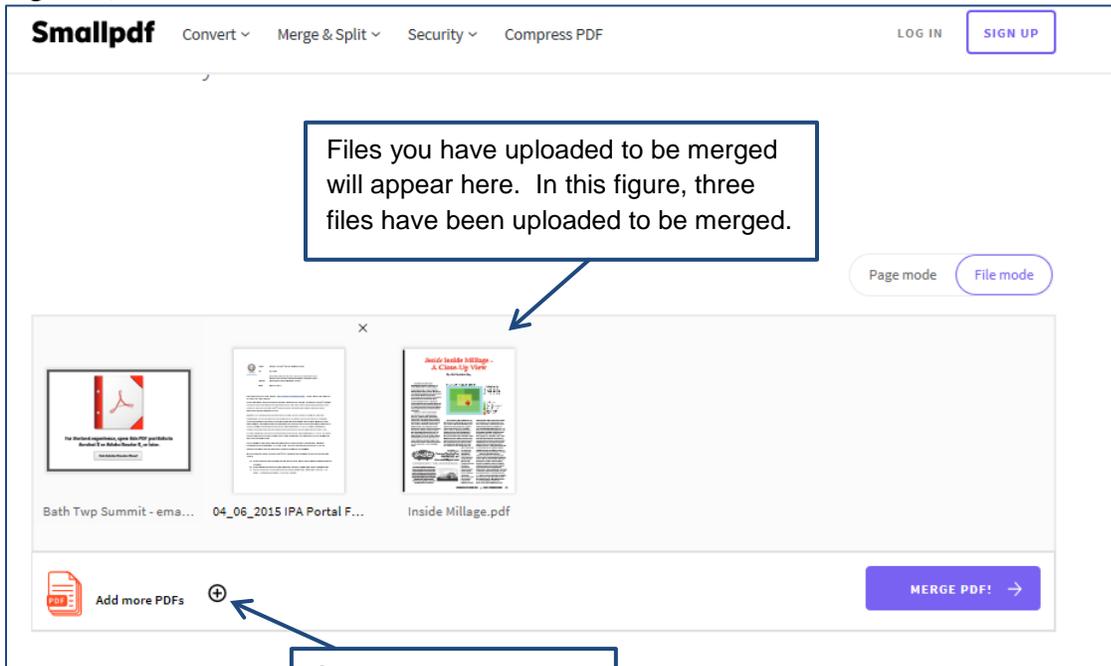

Files you have uploaded to be merged will appear here. In this figure, three files have been uploaded to be merged.

Click here to add additional PDF files to be merged

Figure 9

A box will appear to allow you to Choose File (See Figure 10). Continue until all files needed are uploaded into the box. Once all files are uploaded, click on MERGE PDF button (See Figure 10)
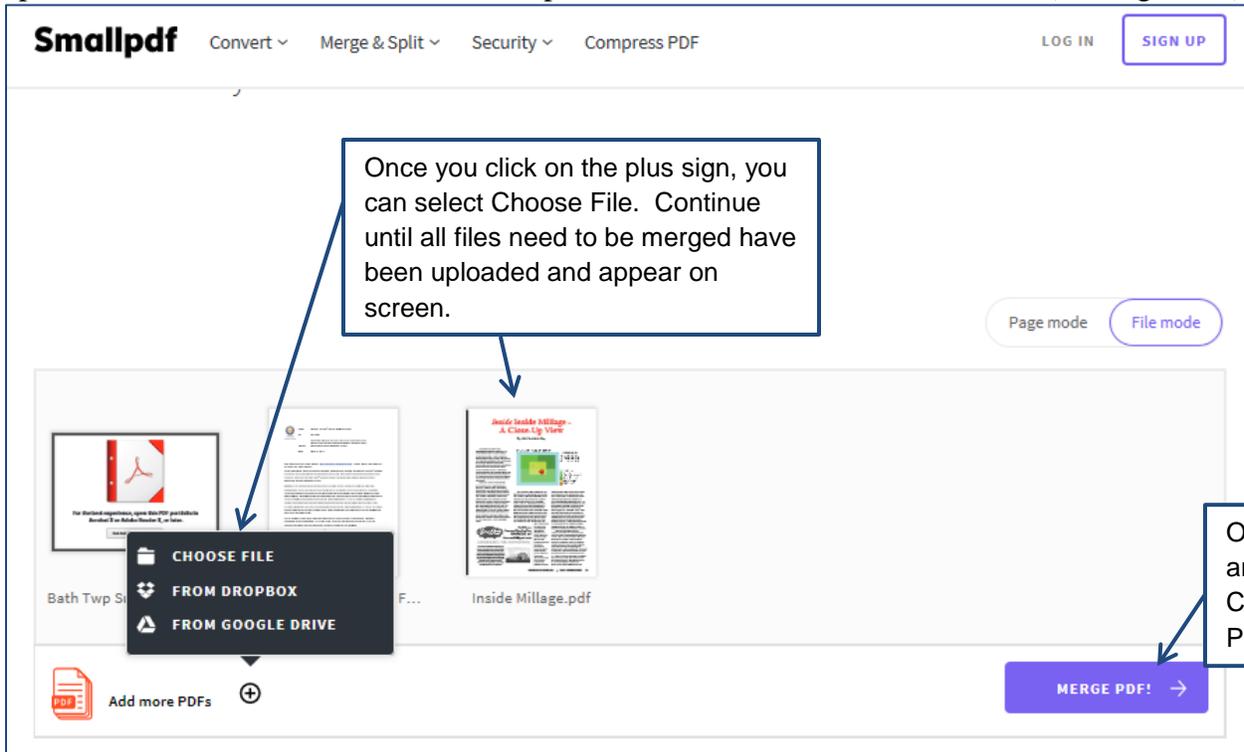

Figure 10

The box will indicate file is being merged. Once complete the window will display the message "Yay! We merged all your documents to one single file! That's great" (See Figure 11). You should now save your file to your computer. Click on the Download File box (See Figure 11).
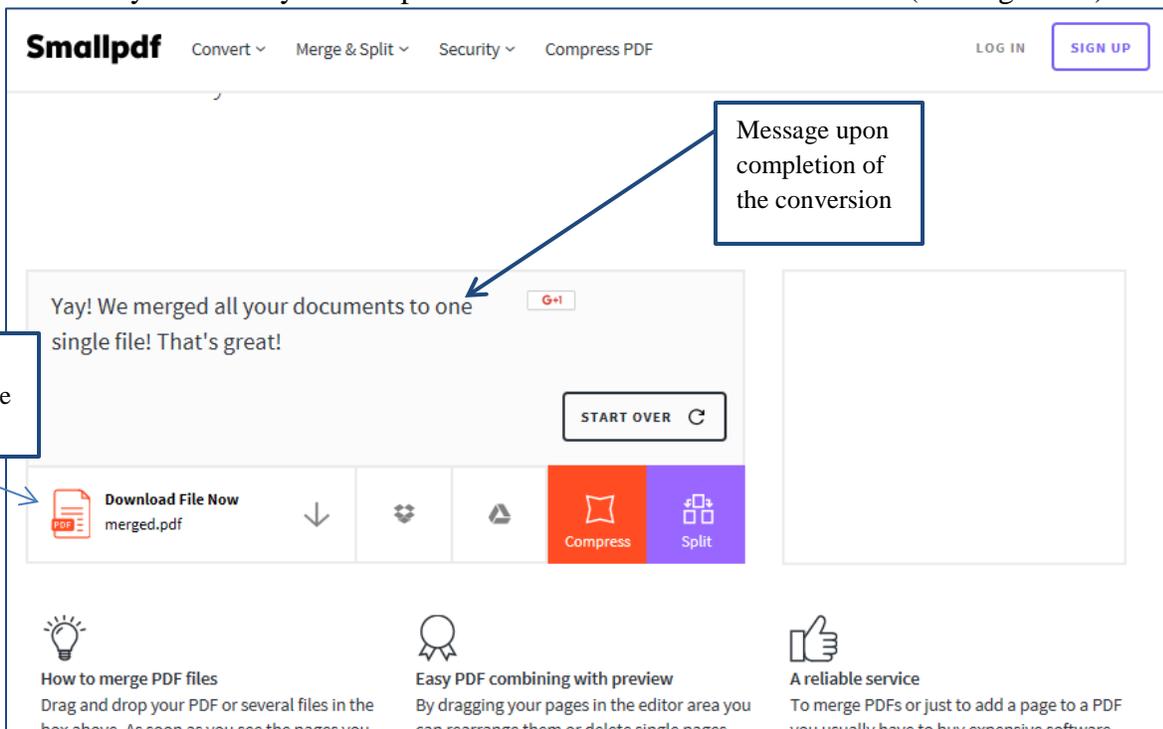

Figure 11

8

A box will appear to indicate "Do you want to open or save merged.pdf?" (See Figure 12) Click the Save or Save As and navigate to where you want to save the file, change the name as needed and **save** the file to your computer.
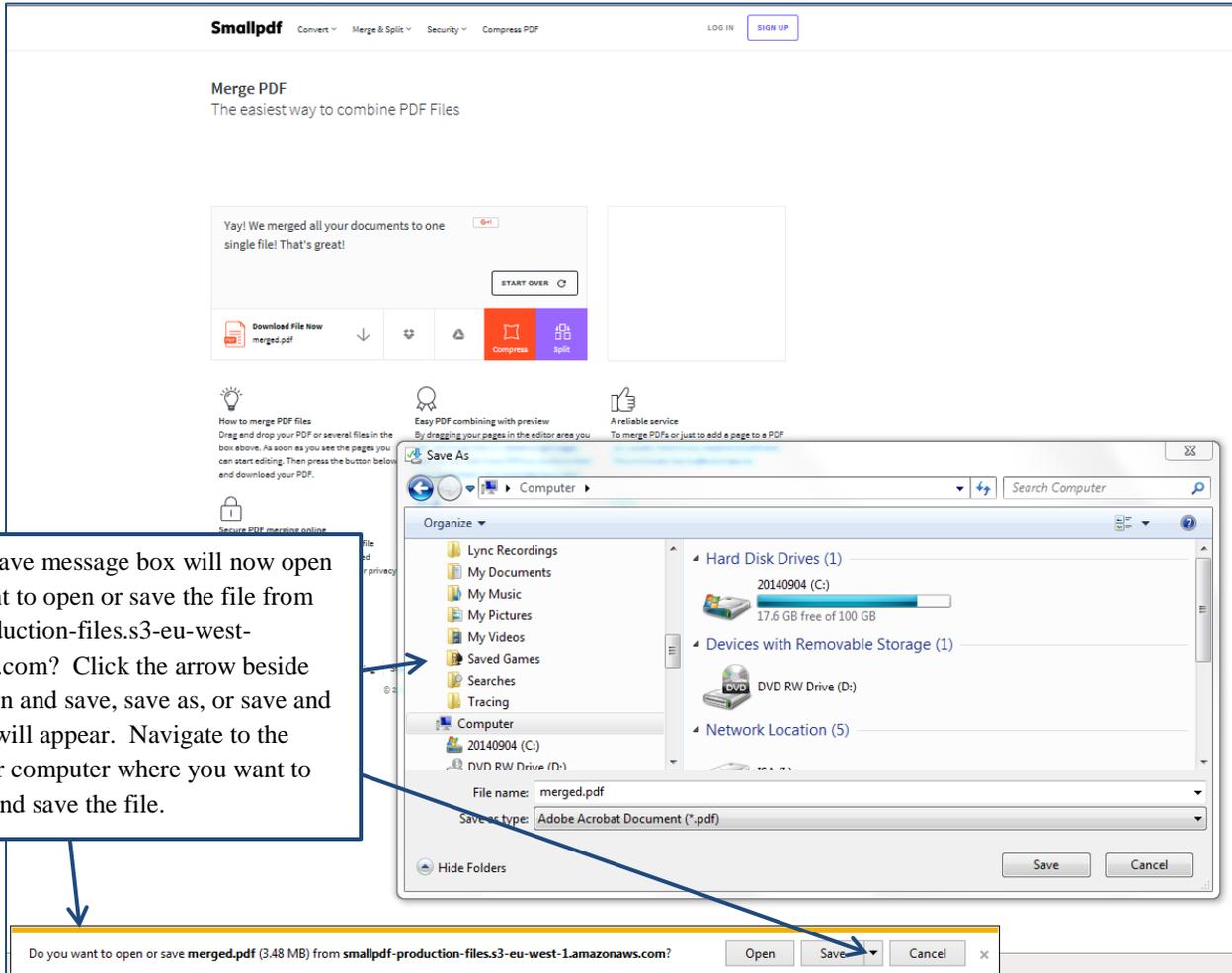
The open or save message box will now open – Do you want to open or save the file from smallpdf-production-files.s3-eu-west-1.amazonaws.com? Click the arrow beside the save button and save, save as, or save and open the file will appear. Navigate to the folder on your computer where you want to save the file and save the file.

Figure 12