



# Dave Yost • Auditor of State

## Auditor of State Annual Financial Data Reporting System (AFDRS) Frequently Asked Questions and Answers

September, 2015

### GENERAL INFORMATION – ALL ENTITIES

**Q:** What is the Annual Financial Data Reporting System?

**A:** 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).

**Q:** After reviewing these FAQs, I still have questions. To whom should questions concerning AFDRS and/or the new filing method required by the AOS be addressed?

**A:** AFDRS has “Help” features, identified by  placed in areas where questions are anticipated. Additionally, the AOS has developed this list of frequently asked questions (FAQs) and Quick Guides to provide assistance. Should you encounter difficulties or have further questions concerning the AFDRS or during the submission process, please contact the AOS at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov).

**Q:** In the past, I have submitted my entity’s required annual financial report by mailing the report or attaching the document to an email. Am I still permitted to submit my report using those methods?

**A:** No. For 2015 and subsequent filings, all entities must file via AFDRS unless a small government has received an approved waiver from the AOS (please refer to the question related for waivers below).

**Q:** How do I submit my entity’s required annual financial report to the AOS as required by the ORC via AFDRS?

**A:** Each entity required to file its annual financial report with the AOS will be provided an **entity-specific link** via email that will allow AFDRS to be accessed. This AFDRS submission will fulfill the entity’s annual financial reporting requirement under Ohio law.

**Q:** My entity does not have a computer/internet access to file via AFDRS. Is there an alternative method to file?

**A:** The AFDRS filing is only required once per year. Even if your entity does not utilize a computer to maintain the financial records, this once a year filing can be accomplished by using publically accessible computers at most public libraries or via the home computer of the fiscal officer/board members. If a small government entity is unable to access the internet to file electronically, an *Electronic Filing Waiver Request for Small Governments* form may be completed and submitted for consideration by the AOS. Waivers, if granted, are only applicable to one financial reporting year only and must include the steps the entity will take to assure future electronic filing. The waiver form is available on the AOS website at: [Small Government Waiver Form](#)

**Q:** Should I wait to submit my entity's financial information via AFDRS until after our audit is complete?

**A:** No. The financial information you enter/upload into the AFDRS system should be the **unaudited** financial statements your entity prepares for audit.

**Q:** I am the fiscal officer for my entity; however, one of my staff members manages the annual financial report. Can correspondence relating to the annual financial report be sent directly to my staff member?

**A:** Each entity's fiscal officer is the primary contact for the correspondence related to the annual financial report. The fiscal officer has the ability to forward correspondence to other individuals as desired to access the entity-specific link for filing the required annual financial report. **NOTE:** Since any individual who is provided the entity-specific link will be able to access AFDRS and file on behalf of the entity, please ensure the email with the embedded link is only provided to other individuals when necessary.

**Q:** Our entity contracts for GAAP services. In the past, the GAAP-converter has filed our annual financial report with the AOS. Will our GAAP-converter be able to access AFDRS in order to complete the annual filing requirement on behalf of my entity?

**A:** Yes. Each entity's fiscal officer will receive an email that contains an entity-specific link to access AFDRS to file that entity's annual financial report with the AOS. This link may be provided to other individuals to provide access to file the entity's annual financial report; however, the responsibility to ensure the annual financial report information is filed with the AOS remains with the entity. **NOTE:** Since any individual who is provided the entity-specific link will be able to access AFDRS and file on behalf of the entity, please ensure the link is only provided to required individuals.

**Q:** If the original email containing the link to AFDRS for my entity was deleted or is otherwise no longer available, what is the appropriate manner to restore access?

**A:** The **entity's fiscal officer** should send an email to the AOS at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov) requesting the link be resent. The name of the entity (including the county) will need to be included in this request.

**Q:** If an entity's fiscal officer changes, what is the appropriate manner to have contact information updated to ensure the entity-specific link is received by the new fiscal officer?

**A:** The AOS encourages entities to become member of its eServices application. As a result, if an entity's contact information changes, the entity may login to <https://eServices.ohioauditor.gov> and request a change to its contact information. Otherwise, an entity will need to notify the AOS of the change via the email address established for AFDRS correspondence ([AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov)). If an entity is unsure of the information on file with the AOS, please either login to eServices, if a member, or send an inquiry to the AFDRS correspondence email address.

**Q:** When I select the basis of accounting in AFDRS, I receive a warning message. Why? (Applicable to cities, counties, school districts, educational service centers, community schools, community improvement corporations (CICs) and colleges and universities only)

**A:** AFDRS requires you to select the basis of accounting on which your entity's annual financial report will be filed (i.e., GAAP, OCBOA Modified Cash, or OCBOA Cash). The warning message serves as notification that since your entity is required to file its annual financial report on a GAAP basis, and the basis of accounting selected is OCBOA Modified Cash or OCBOA Cash basis, your entity may be subject to penalty under ORC 117.38. If the incorrect basis of accounting was selected, please follow the steps for resetting the filing type.

**Q:** I am the fiscal officer of a governmental entity but have either assigned staff or contracted to have the financial information entered into AFDRS. Whose name and title should be entered into the acknowledgement page when submitting the annual financial information?

**A:** The individual who keyed the annual financial information into AFDRS should enter his/her name and title into the acknowledgement page to ensure the proper individual is contacted should questions arise.

**Q:** Can I modify my entity's submission once it is submitted?

**A:** No. Each entity has the ability to save and modify data for its submission up to the point that it is submitted; however, once submitted, the information cannot be modified. If, under certain limited circumstances, a modification may be necessary, the fiscal officer must contact the AOS via the email account established for questions ([AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov)). **NOTE:** Entities should consider the need for extension requests **prior to** established due dates. If annual financial information is re-filed (in limited circumstances as described above), the filing date will be recorded as the most recent submission date, which may result in penalties outlined in ORC Section 117.38, if applicable, and/or a non-compliance citation in the management letter if filed after the due date.

**Q:** In the past, our entity has only filed a "draft" financial report to meet the filing deadline and then re-submitted the final unaudited financial statements at a later date. Why is this not permitted?

**A:** The Ohio Revised Code filing requirements do not provide for a "draft" filing. Ohio Revised Code 117.38 not only prescribes the filing deadlines but also indicates at the time the report is filed with the Auditor of State, the chief fiscal officer shall publish notice in a newspaper of general circulation in the political subdivision or taxing district that states the financial report has been completed by the public office and is available for inspection at the office of the chief fiscal officer. Therefore, the filing with the Auditor of State should not occur until the final unaudited financial statements are prepared and ready for inspection.

**Q:** What is the deadline for submission?

**A:** ORC Section 117.38 requires the filing of annual financial reports with the AOS. OAC 117-2-03(B) requires all counties, cities and school districts, including educational service centers and community schools, to prepare the annual financial report pursuant to GAAP. Entities subject to filing requirements under 1724.05 are also required to report in accordance with GAAP. Additionally, OAC 126:3-1-01(A)(2)(a) requires universities and colleges to prepare their financial statements in accordance with GAAP. Entities filing on a GAAP basis have 150 days following fiscal year-end to submit their annual financial reports to the AOS, with the exception of entities subject to 1724.05 which have 120 days, and Universities and Colleges which must file no later than October 31 of each year. Other entities, and GAAP-mandated entities choosing to not file on a GAAP basis, have 60 days following fiscal year-end to complete their submission.

**Q:** We are a GAAP mandated entity, but we prepare GASB 34 look a-like financial statements. What is the filing deadline? Is it 150 days as if they were GAAP financial statements?

**A:** GASB 34 look-a-like financial statements are OCBOA Modified Cash or OCBOA Cash basis reporting. Therefore, the annual financial information is due within 60 days. If the financial report cannot be filed with the Auditor of State on or before this date, please refer to the requirements to request a filing extension, if applicable.

**Q:** Am I able to obtain an extension for filing the annual financial report?

**A:** Yes. The AOS recognizes that occasionally circumstances may arise that justify granting an extension of the annual report filing deadline. Generally, the AOS will consider granting an extension to a public office once every two years except under extraordinary circumstances as defined below:

- 1) The public office is located in an area where a major flood or natural disaster has recently occurred;
- 2) Records are destroyed through fire or casualty;
- 3) Records are not updated due to recent death or disability of the person responsible for preparing the financial report;
- 4) Newly elected or appointed public official requests extension due to poor maintenance of financial records by the predecessor official; or
- 5) The **initial** year each entity is required to file via the AFDRS is also an acceptable reason for requesting an extension.

The request for extension should state the reason for the request and estimated completion date (up to two months beyond the original due date) and including the signatures of the Chief Fiscal Officer and a representative of the entity's governing board. The request for extension should be submitted to the Auditor of State at [AFRExtensions@ohioauditor.gov](mailto:AFRExtensions@ohioauditor.gov) no later than the deadline for filing the annual financial report.

**Please be aware that receiving an extension for filing the entity's annual financial report does not eliminate noncompliance with the requirements of OAC 117-2-03(B), which requires certain entity types to prepare their financial reports pursuant to GAAP.**

**Entities should request extensions, if necessary, to avoid a noncompliance citation being issued within the management letter for not filing timely in accordance with ORC Section 117.38.**

**Q:** If I need to file an amended financial statement, why would my entity be subject to a penalty when the original filing was within the extension period approved?

**A:** If the financial statements need to be modified, the original filing was not complete and/or accurate. Therefore, if the original filing is modified, the filing date recorded with the AOS is the date the modified submission is filed. If the modified date is not within the extension period approved by the AOS, the entity may be subject to penalties under ORC Section 117.38 and/or a non-compliance citation in the management letter.

**Q:** Does the Schedule of Federal Awards Expenditure need to be included in the annual filing?

**A:** No. The Schedule of Federal Awards Expenditure is not required to be included with the annual financial report to comply with ORC Section 117.38. Therefore, it has not been incorporated into AFDRS. However, if applicable, your entity should prepare its Schedule of Federal Awards Expenditure for the financial audit of the entity.

**Q:** Will AFDRS be updated for new GASB and reporting standards?

**A:** Yes. AFDRS will be updated annually by the AOS's Office for any new standards, if applicable.

**Q:** I utilize UAN as my accounting software. In the past UAN has filed on my behalf, will this continue?

**A:** Yes. UAN will file on behalf of clients to meet the ORC filing requirement from the client's uploaded file or mailed CD if the client reports on a OCBOA Modified Cash, OCBOA Cash or Regulatory Cash accounting basis. The Year End Checklist has been modified to ask for the demographics and debt information as part of the final close-out procedures. If a UAN entity reports on a different accounting basis, the entity should opt out of UAN filing on their behalf by contacting UAN for an opt-out code.

## INFORMATION REQUIRED TO COMPLETE THE FILING IN AFDRS – BY ENTITY TYPE

### CITY/COUNTY INFORMATION

**Q:** What information is needed for a city or county to complete the filing requirements within AFDRS?

**A:** The following items are needed to complete the filing requirements within AFDRS:

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

Full Reporting package to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE REQUIRED COMPONENTS** section applicable to all entities at the end of this document.

**Q:** What financial information will need to be entered into AFDRS?

**A:** The following is a summary of the financial statement/information requirements of AFDRS:

<i>Financial Statement/Information Title</i>	<i>Status</i>
Statement of Net Position - Governmental Activities	Required
Statement of Activities - Governmental Activities	Required
Balance Sheet - Governmental Funds - General	Required
Balance Sheet - Governmental Funds - Total Governmental Funds	Required
Statement Of Revenues/Receipts, Expenditures/Disbursements And Changes In Fund Balances - Governmental Funds - General	Required
Statement Of Revenues/Receipts, Expenditures/Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds	Required
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water	Required If Entity Operates A Water Fund Or Must Be Marked Not Applicable
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer	Required If Entity Operates A Sewer Fund Or Must Be Marked Not Applicable
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric (Only Applicable to Cities)	Required If Entity Operates An Electric Fund Or Must Be Marked Not Applicable
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill	Required If Entity Operates A Landfill Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds - Water	Required If Entity Operates A Water Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds - Sewer	Required If Entity Operates A Sewer Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds - Electric (Applicable to Cities)	Required If Entity Operates An Electric Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds Landfill	Required If Entity Operates A Landfill Fund Or Must Be Marked Not Applicable
Long-Term Obligations At Year-End For Governmental And Business-Type Activities Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Population For The Reporting Year	Required
Total Current Year Appropriations For All Funds For The Reporting Year	Required
Average Number Of Utility Customers For The Reporting Year	Recommended If Applicable
Full Property Tax Rate For The Reporting Year	Required
Property Tax Valuation For The Reporting Year	Required
Unrestricted General Fund Carryover Cash Balance At Year-End	Required

## SCHOOL DISTRICT & EDUCATIONAL SERVICE CENTER INFORMATION

**Q:** What information is needed for a school or educational service center (ESC) to complete the filing requirements within AFDRS?

**A:** The following items are needed to complete the filing requirements within AFDRS:

- Annual Financial Statements and Related Footnotes
- Average Daily Membership (ADM) for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)
- Full Reporting package to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE REQUIRED COMPONENTS** section applicable to all entities at the end of this document.

**Q:** What financial information will need to be entered into AFDRS?

**A:** The following is a summary of the financial statement/information requirements of AFDRS:

<i>Financial Statement Title</i>	<i>Status</i>
Statement of Net Position - Governmental Activities	Required
Statement of Activities - Governmental Activities	Required
Balance Sheet - Governmental Funds - General	Required
Balance Sheet - Governmental Funds - Total Governmental Funds	Required
Statement of Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balances - Governmental Funds - General	Required
Statement of Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds	Required
Long-Term Obligations At Year-End for Governmental Type Activities Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Average Daily Membership (ADM) For The Reporting Year	Required
Total Current Year Appropriations For All Funds For The Reporting Year	Required
Full Property Tax Rate Per \$1,000 of Assessed Valuation For The Reporting Year (if applicable)	Required
Total Assessed Property Tax Valuation For The Reporting Year (if applicable)	Required
Unrestricted General Fund Carryover Cash Balance At Year-End	Required

## CHARTER/COMMUNITY SCHOOL INFORMATION

**Q:** What information is needed for a charter/community school to complete the filing requirements within AFDRS?

**A:** The following items are needed to complete the filing requirements within AFDRS:

- Annual Financial Statements and Related Footnotes
- Average Daily Membership (ADM) for the Reporting Year
- Total Forecasted Expenditures for the Reporting Year as Reported to the Ohio Department of Education
- Unrestricted Carryover Cash Balance at Year End
- Full Reporting package to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE REQUIRED COMPONENTS** section applicable to all entities at the end of this document.

**Q:** What financial information will need to be entered into AFDRS?

**A:** The following is a summary of the financial statement/information requirements of AFDRS:

<i>Financial Statement Title</i>	<i>Status</i>
Statement of Net Position	Required
Statement of Revenues/Receipts, Expenses/Disbursements and Changes in Net Position	Required
Long-Term Obligations At Year-End Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Average Daily Membership (ADM) For The Reporting Year	Required
Total Forecasted Expenditures For The Reporting Year As Reported To The Ohio Department Of Education	Required
Unrestricted Carryover Cash Balance At Year-End	Required

**LIBRARY INFORMATION**

**Q:** What information is needed for a library to complete the filing requirements within AFDRS?

**A:** The following items are needed to complete the filing requirements within AFDRS:

- Annual Financial Statements and Related Footnotes
- Estimated Number of Patrons
- Yearly Circulation
- Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year (if applicable)
- Total Assessed Property Tax Valuation for the Reporting Year (if applicable)
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)
- Full Reporting package to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE REQUIRED COMPONENTS** section applicable to all entities at the end of this document.

**Q:** What financial information will need to be entered into AFDRS?

**A:** The following is a summary of the financial statement/information requirements of AFDRS:

<b>Regulatory basis filing:</b>	
<i>Financial Statement Title</i>	<i>Status</i>
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Funds - General Fund	Required
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Funds - Total Governmental Funds	Required
Long-Term Obligations At Year-End Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Estimated Number of Patrons	Required
Yearly Circulation	Required
Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year (if applicable)	Required
Total Assessed Property Tax Valuation for the Reporting Year (if applicable)	Required
Unrestricted General Fund Carryover Cash Balance at Year End	Required

<b>GAAP, Modified Cash, or Cash basis filings:</b>	
<i>Financial Statement Title</i>	<i>Status</i>
Statement of Net Position - Governmental Activities	Required
Statement of Activities - Governmental Activities	Required
Balance Sheet - Governmental Funds - General	Required
Balance Sheet - Governmental Funds - Total Governmental Funds	Required
Statement of Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balances - Governmental Funds - General	Required
Statement of Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds	Required
Long-Term Obligations At Year-End Identified By Type Of Obligation	
Other Information - Demographics Including The Following:	
Estimated Number of Patrons	Required
Yearly Circulation	Required
Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year (if applicable)	Required
Total Assessed Property Tax Valuation for the Reporting Year (if applicable)	Required
Unrestricted General Fund Carryover Cash Balance at Year End	Required

**TOWNSHIP INFORMATION**

**Q:** What information is needed for a township to complete the filing requirements within AFDRS?

**A:** The following items are needed to complete the filing requirements within AFDRS:

- Annual Financial Statements and Related Footnotes
- Population
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)
- Full Reporting package to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE REQUIRED COMPONENTS** section applicable to all entities at the end of this document.

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**A:** The following is a summary of the financial statement/information requirements of AFDRS:

<b>Regulatory basis filing:</b>	
<i>Financial Statement Title</i>	<i>Status</i>
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Funds - General Fund	Required
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Funds - Total Governmental Funds	Required
Long-Term Obligations At Year-End Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Population	Required
Total Annual Final Appropriations for All Funds for the Reporting Year	Required
Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year	Required
Total Assessed Property Tax Valuation for the Reporting Year	Required
Unrestricted General Fund Carryover Cash Balance at Year End	Required

<b>GAAP, Modified Cash, or Cash basis filings:</b>	
<i>Financial Statement Title</i>	<i>Status</i>
Statement of Net Position - Governmental Activities	Required
Statement of Activities - Governmental Activities	Required
Balance Sheet - Governmental Funds - General	Required
Balance Sheet - Governmental Funds - Total Governmental Funds	Required
Statement of Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balances - Governmental Funds - General	Required
Statement of Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds	Required
Long-Term Obligations At Year-End Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Population	Required
Total Annual Final Appropriations for All Funds for the Reporting Year	Required
Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year	Required
Total Assessed Property Tax Valuation for the Reporting Year	Required
Unrestricted General Fund Carryover Cash Balance at Year End	Required

**VILLAGE INFORMATION**

**Q:** What information is needed for a village to complete the filing requirements within AFDRS?

**A:** The following items are needed to complete the filing requirements within AFDRS:

- Annual Financial Statements and Related Footnotes
- Population
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Average Number of Utility Customers
- Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)
- Full Reporting package to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE REQUIRED COMPONENTS** section applicable to all entities at the end of this document.

**Q:** What financial information will need to be entered into AFDRS?

**A:** The following is a summary of the financial statement/information requirements of AFDRS:

<b>Regulatory basis filing:</b>	
<i>Financial Statement Title</i>	<i>Status</i>
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Funds - General Fund	Required
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Funds - Total Governmental Funds	Required
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Proprietary Funds - Enterprise Funds	Required If Entity Operates Enterprise Funds Or Must Be Marked Not Applicable
Long-Term Obligations At Year-End Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Population	Required
Total Annual Final Appropriations for All Funds for the Reporting Year	Required
Average Number of Utility Customers (if applicable)	Required
Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year	Required
Total Assessed Property Tax Valuation for the Reporting Year	Required
Unrestricted General Fund Carryover Cash Balance at Year End	Required

**GAAP, Modified Cash, or Cash basis filings:**

<i>Financial Statement Title</i>	<i>Status</i>
Statement of Net Position - Governmental Activities	Required
Statement of Activities - Governmental Activities	Required
Balance Sheet - Governmental Funds - General	Required
Balance Sheet - Governmental Funds - Total Governmental Funds	Required
Statement Of Revenues/Receipts, Expenditures/Disbursements And Changes In Fund Balances - Governmental Funds - General	Required
Statement Of Revenues/Receipts, Expenditures/Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds	Required
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water	Required If Entity Operates A Water Fund Or Must Be Marked Not Applicable
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer	Required If Entity Operates A Sewer Fund Or Must Be Marked Not Applicable
Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric	Required If Entity Operates An Electric Fund Or Must Be Marked Not Applicable
Statement Of Net Position - Proprietary Funds - Enterprise Funds -Landfill	Required If Entity Operates A Landfill Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds -Water	Required If Entity Operates A Water Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds - Sewer	Required If Entity Operates A Sewer Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds - Electric	Required If Entity Operates An Electric Fund Or Must Be Marked Not Applicable
Statement Of Revenues/Receipts, Expenses/Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds - Landfill	Required If Entity Operates A Landfill Fund Or Must Be Marked Not Applicable
Long-Term Obligations At Year-End Identified By Type Of Obligation	Required
Other Information - Demographics Including The Following:	
Population	Required
Total Annual Final Appropriations for All Funds for the Reporting Year	Required
Average Number of Utility Customers (if applicable)	Required
Full Tax Rate Per \$1,000 of Assessed Valuation for the Reporting Year	Required
Total Assessed Property Tax Valuation for the Reporting Year	Required
Unrestricted General Fund Carryover Cash Balance at Year End	Required

**FILING INFORMATION – ALL OTHER ENTITIES NOT SPECIFICALLY IDENTIFIED**

**Q:** What information is needed to complete the filing requirements within AFDRS?

**A:** A full reporting package in PDF format to be uploaded into the system. The components of the full reporting package vary by basis of accounting. Please see the **PDF FILE - REQUIRED COMPONENTS – ALL ENTITIES** section below.

## **PDF FILE - REQUIRED COMPONENTS – ALL ENTITIES**

**Q:** What should be included in the PDF file which must be uploaded?

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

- ◆ **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, Cash or 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
- ◆ **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

**Q:** How large a file can be uploaded?

**A:** The Adobe Acrobat PDF file must be less than 30MB.

**Q:** Can I upload more than one file?

**A:** No, you can upload only one file. Uploading a 2<sup>nd</sup> file will replace the first file which you had already uploaded. Please combine any files into a single PDF for upload into AFDRS.

**THE FOLLOWING QUESTIONS ARE FOR THOSE ENTITIES THAT MUST KEY CERTAIN KEY DATA INTO AFDRS – CITIES, COUNTIES, SCHOOLS, INCLUDING ESC AND VOCATIONAL SCHOOLS, COMMUNITY SCHOOLS, TOWNSHIPS, VILLAGES AND LIBRARIES ONLY**

**GENERAL QUESTIONS**

**Q:** What is the recommended method to move between data entry cells in AFDRS?

**A:** We recommend using the **Tab** key to move between data fields. AFDRS does **not** respond to using the **Enter** key to move between data fields or to advance within AFDRS, and the positioning of the cursor within each cell using the mouse is cumbersome.

**Q:** Since all numerical fields in AFDRS are pre-populated with zeros, what is the easiest method to enter the required data?

**A:** Using the **Tab** key, as referenced above, to move between data fields will automatically highlight the zero and enable the user to directly enter the data.

**Q:** AFDRS requires a negative sign (-) precede other financing use/other non-operating expense/disbursement amounts. Is there a method to enter the information without entering the negative sign?

**A:** No. In order for AFDRS to accurately perform calculations, these values must be entered as negative numbers by including a negative sign before each dollar amount.

**Q:** How should I input an amount for an account line item that is reflected on my financial statement but does not appear in AFDRS?

**A:** AFDRS was designed to include the most common account line items applicable to each entity type. However, each financial statement also includes an “other” account line item within each category. If an account line item appears on your financial statement but does not relate to the account line items in AFDRS, please include such amounts within the appropriate “other” account line item.

**Q:** Do I have the ability to save the data I have entered in AFDRS and complete the submission at a later time?

**A:** Yes. AFDRS is designed to save all progress upon the advancement to the next screen. However, if the submission process will not be completed in one session, the Internet browser should be closed between sessions.

**SPECIFIC FINANCIAL STATEMENT ELEMENTS – ALL ENTITIES**

**Q:** Should “Cash in Segregated Accounts” and “Cash with Fiscal Agent” be included in “Cash and Cash Equivalents” or in “Other Assets”?

**A:** Cash in Segregated Accounts, Cash with Fiscal Agent and any Restricted Cash should be reported as Cash and Cash Equivalents in AFDRS.

**Q:** On the face of my prepared Statement of Net Position, I report my Depreciable Capital Assets net of accumulated depreciation. Why does the data entry in AFDRS require reporting capital assets at gross and separately reporting accumulated depreciation? Can I just report the net?

**A:** The data entered into AFDRS is also utilized to populate the calculations for the Financial Health Indicators. A key health indicator is the condition of capital assets. The ratio of accumulated depreciation as compared to depreciable assets provides insight into the age of capital assets and future cash flow needs for replacement of capital assets. Although the Financial Health Indicators are currently for cities and counties only, the data is necessary information for all GAAP entities to key separately into AFDRS.

### **ENTERPRISE FUNDS – CITIES, COUNTIES, VILLAGES**

**Q:** My entity maintains more than one Water Fund or other utility fund. One fund is presented as a major fund and the others are classified as non-major enterprise funds. How should I enter the required data for my utility funds into AFDRS?

**A:** Generally, for reporting purposes, entities present each utility as one fund. If separate funds are maintained/reported for a utility, the activities of the like-enterprise funds (i.e., each water fund or applicable operation) should be totaled and entered as one within AFDRS.

**Q:** Our entity has a major proprietary fund other than water, sewer, electric or landfill, but those are the only templates in AFDRS. Do I need to enter the information for my additional major proprietary fund?

**A:** AFDRS was designed to capture the most common proprietary funds; therefore, the only proprietary information collected by keying information into AFDRS is for the water, sewer, electric, or landfill funds, if applicable to your entity. All other proprietary fund information outside of these four funds will not be captured directly within AFDRS but should still continue to be included within your annual financial statements, which will also be uploaded in AFDRS.

**Q:** Our village maintains a stormwater enterprise fund. How do we report its activity in AFDRS?

**A:** The only proprietary information collected by AFDRS is for the water, sewer, electric, or landfill funds, if they are applicable to your entity. All other proprietary fund information outside of these four funds will not be captured directly within AFDRS but will still continue to be included within your annual financial statements, which will be uploaded in AFDRS.

### **ENTERPRISE FUNDS - TOWNSHIPS**

**Q:** Our township has an enterprise fund. How do I enter it in AFDRS?

**A:** Currently, no proprietary fund information is collected by AFDRS for a township. All proprietary fund information will still continue to be included within your annual financial statements, which will be uploaded in AFDRS.

### **LONG TERM DEBT OBLIGATIONS AT YEAR END – CITIES, COUNTIES, SCHOOLS, INCLUDING ESC AND VOCATIONAL SCHOOLS, COMMUNITY SCHOOLS TOWNSHIPS, VILLAGES AND LIBRARIES**

**Q:** Our outstanding debt includes Capital Appreciation Bonds (CABs). For outstanding debt information in the filing, should we include or exclude accumulated accretion on CABs?

**A:** The accumulated accreted interest on CABs should be included in the total outstanding debt reported as part of the total outstanding debt.

**Q:** In what debt category should we report certificates of participation in the Long Term Obligations at Year End section of AFDRS?

**A:** Certifications of participation should be included in the Miscellaneous Long Term Bonds total.

### **OTHER INFORMATION - DEMOGRAPHICS**

#### **Average Daily Membership (ADM) for the Reporting Year (applicable to Schools, including Community Schools and Educational Service Centers):**

**Q:** For an educational service center (ESC), what number should be reported for ADM in the “Other Information – Demographics” section?

**A:** The ADM for an ESC should be the total ADM for all the schools serviced by the ESC.

**Q:** For a joint vocational school, should the ADM include the number of adult students?

**A:** No, the ADM should not include adult students. It should only report the ADM for the state funding level.

#### **Estimated Number of Patrons (applicable to Libraries only):**

**Q:** Should the number of Patrons reported only include those patrons which hold a library card?

**A:** The total number of Patrons reported in AFDRS should be the number of registered borrowers as reported in the State Library Annual Report. For 2014, Annual State Library Report, total registered borrowers were reported on Line #1.27. Please report the information using the statistics compiled for the latest Annual State Library Report available at the time the financial information is reported in AFDRS.

#### **Yearly Circulation (applicable to Libraries only):**

**Q:** AFDRS requests the libraries include 2014 Circulation Statistics. What circulation types should I include? Examples: book, DVDs, music CDs, books on CD, e-books, magazines, e-magazines, video games, interlibrary loans and public computer use. I am not sure what information is required

**A:** The demographics information is requested to provide perspective related to entity size. For the yearly circulation, you can rely on the information available from the latest statistics compiled for the State Library Annual Report. For example, total circulation was reported as Line #2.52 in the 2014 Annual State Library Report. Please report the information using the statistics compiled for the latest Annual State Library Report available at the time the financial information is reported in AFDRS.

#### **Population:**

**Q:** For the population for the reporting year, the only information I have available is an estimate from the US Census Bureau from a few years ago. Is this acceptable to use?

**A:** For reporting the population of your entity, please include the best estimate that is available. Therefore, an estimate from the US Census Bureau is acceptable if that is the best estimate that can be obtained.

**Total Annual Final Appropriations for All Funds for the Reporting Year:**

**Q:** What data should be provided in the “Other Information – Demographics” section for the final annual appropriations for all funds?

**A:** The total final appropriations for all funds and account line items legally required to be budgeted by the government. If advances are budgeted for by the government, they also should be included in this amount. However, prior year encumbrances should be excluded from this amount as they do not require re-appropriation.

**Q:** Since Educational Service Centers (ESCs) are not required to adopt a budget, we do not present budgetary information in the compiled GAAP and/or OCBOA financial statements. Are we still required to enter “Total Annual Appropriations” in AFDRS?

**A:** If your entity does not adopt a budget, an amount should not be entered on the Total Annual Appropriations line. However, many ESCs still adopt a budget, though not statutorily required. In the case where appropriations are adopted, the information should be completed in AFDRS.

**Full Tax Rate Per \$1,000 of Assessed Valuation:**

**Q:** Does the “Full Tax Rate per \$1,000 of Assessed Valuation” refer to the voted millage, as opposed to the effective millage?

**A:** The tax rate reported as part of the “Other Information – Demographics” section, should be the full tax rate, not the effective rate.

**Total Assessed Property Tax Valuation:**

**Q:** Should my entity include the assessed or total valuation for the requested property tax valuation in the “Other Information – Demographics” section?

**A:** The assessed valuation should be provided.

**Unrestricted General Fund Carryover Cash Balance at Year-End**

**Q:** For “Unrestricted General Fund Carryover Cash Balance at Year End” reported in the “Other Information – Demographics” should the amount be unencumbered cash fund balance (i.e. 12/31/XXXX fund cash balance minus 12/31/XXXX encumbrances)?

**A:** The “Unrestricted General Fund Carryover Cash Balance at Year End” should be the unencumbered cash fund balance for the General Fund at year-end. This amount can be obtained from the Fund Balance, End of Year reported in the Actual column on the Budget-to-Actual Statement for the General Fund in your GAAP financial statements.

**Average Number of Utility Customers:**

**Q:** The “Other Information – Demographics” section of AFDRS requires my entity’s average number of utility customers. Since we maintain multiple utilities, what number should I report?

**A:** The demographics information is requested to provide perspective related to entity size. The average number of utility customers should consider all utilities provided by the entity. As an example, if you have 200 Water Customers, 250 Sewer Customers and 400 Electric Customers, the average number of customers is 283 (200+250+ 400=850 total number of customers ÷3 utilities = 283)