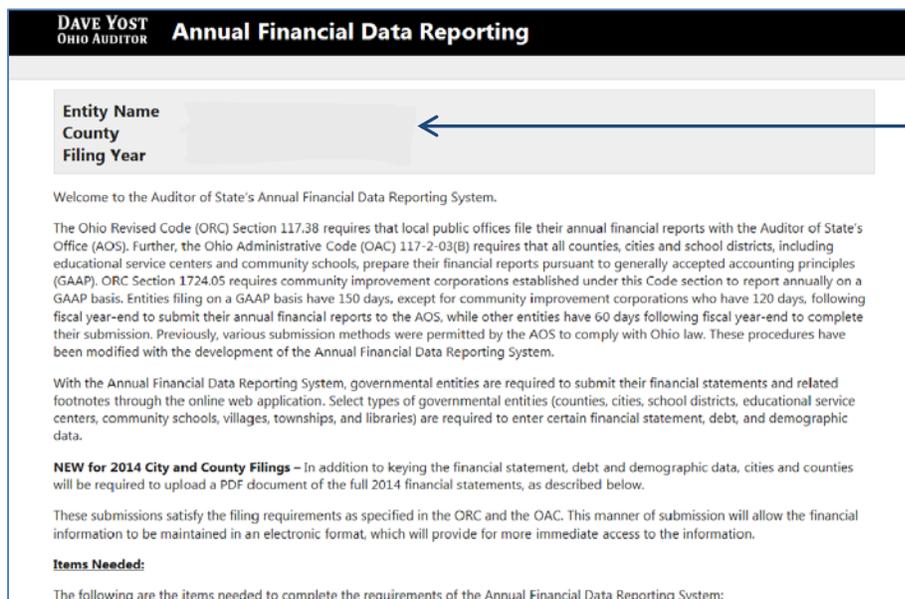




# Annual Financial Data Reporting System Quick Guide for Libraries

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). The financial data collected is not a complete financial statement. The complete financial statement should be maintained for audit and public inspection.

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.



These fields will be populated when AFDRS is accessed.

Figure 1

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).

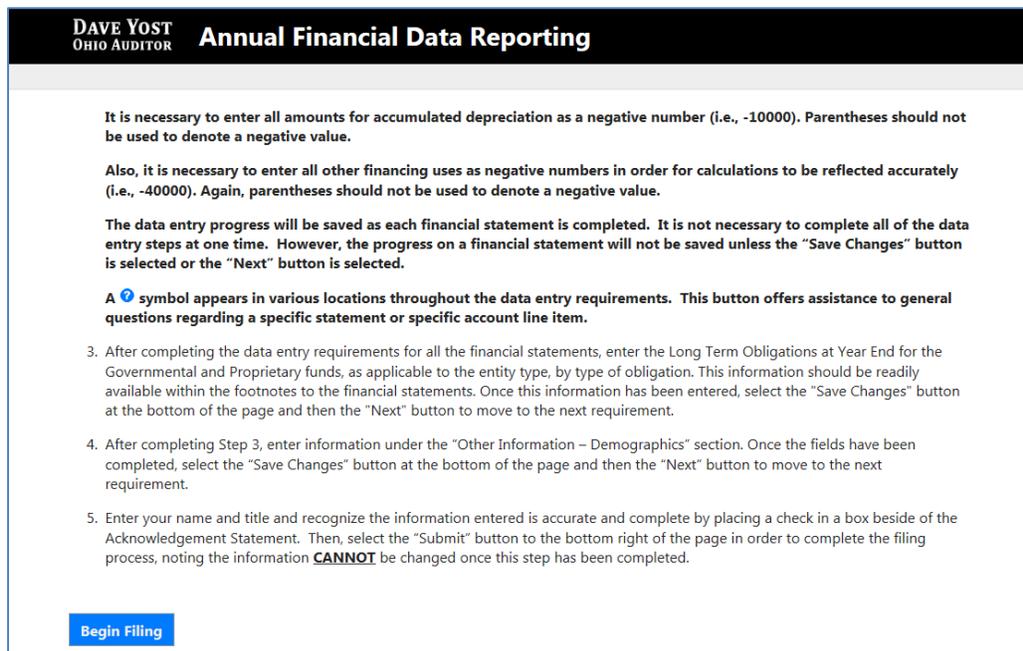


Figure 2



# Annual Financial Data Reporting System Quick Guide for Libraries

After clicking the **Begin Filing** button, the following webpage will open (see Figure 3). From the drop down menu select the filing type of your annual financial report. The options are GAAP, Cash (OCBOA Cash), Modified Cash (OCBOA Modified Cash), or Regulatory Cash. After the filing type has been selected, click the **Begin Filing** button.

The drop down includes four filing types. Keep in mind the majority of small governments report using the Regulatory cash basis of accounting.

Figure 3

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State’s (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).**

After the filing type has been selected, click the **Begin Filing** button (Figure 4).

Figure 4

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type. (see Figure 5).

After you have begun filing, the Reset Filing Type Button will now appear on the first page of AFDRS

Figure 5



# Annual Financial Data Reporting System Quick Guide for Libraries

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.

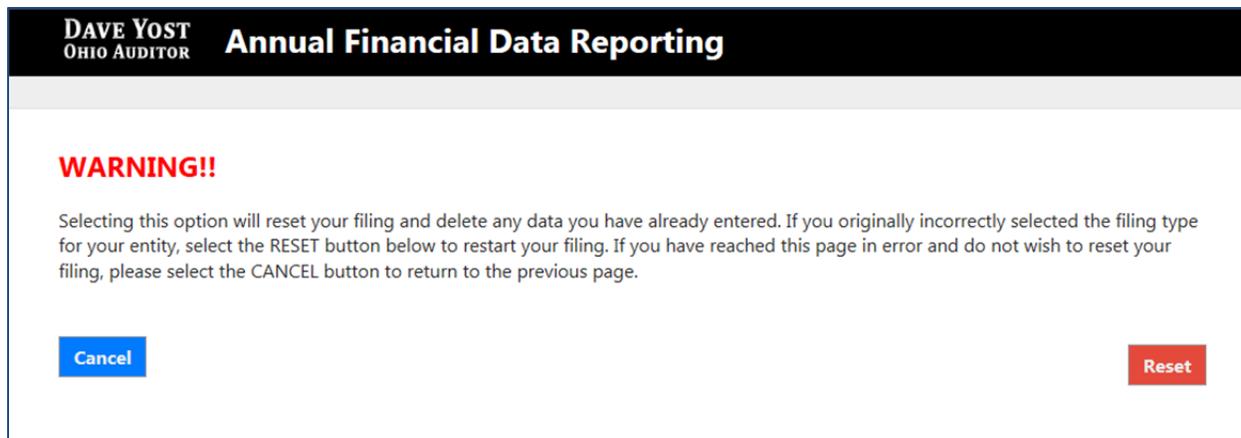


Figure 6

**Note:** The following pages depict the **Regulatory** basis filing type. The **Cash and Modified Cash** and **GAAP** basis statements differ, but the general process described throughout the remainder of this Guide is applicable.

After clicking the **Begin Filing** (see Figure 4) button, the following webpage will open (see Figure 7). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

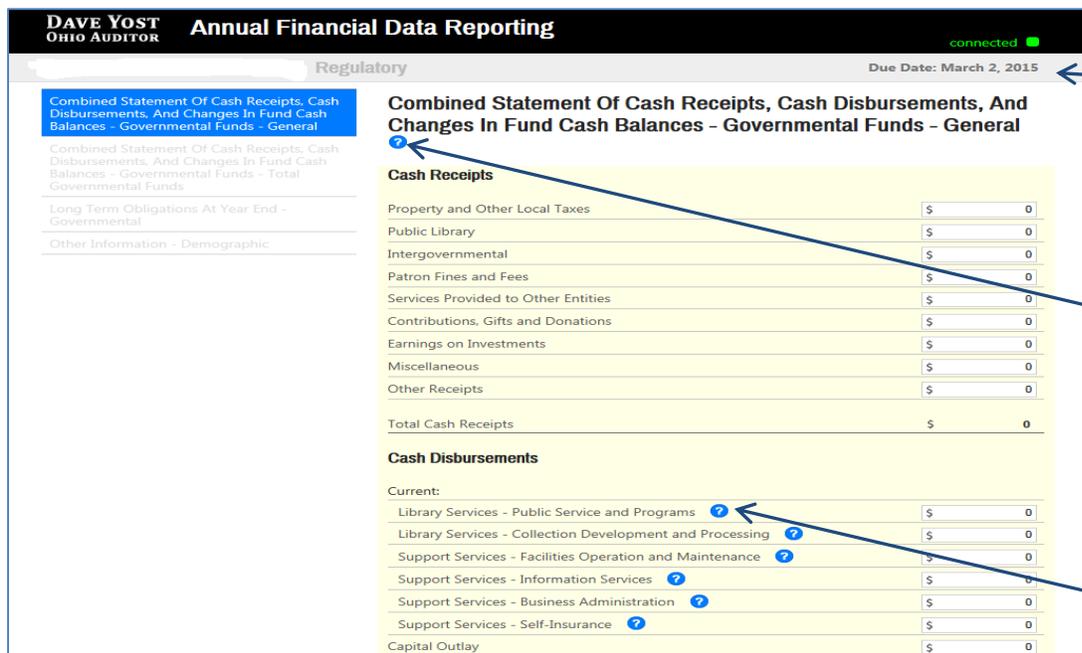


Figure 7

The due date is presented in the right hand corner based upon the basis of accounting selected.

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

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

**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.



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Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 8).

Regulatory		Due Date: March 2, 2015
Payment to Refunded Debt Escrow Agent		\$ 0
Sale of Capital Assets		\$ 0
Transfers In		\$ 0
Transfers Out		\$ 0
Advances In		\$ 0
Advances Out		\$ 0
Other Financing Sources		\$ 0
Other Financing Uses		\$ 0
Total Other Financing Receipts (Disbursements)		\$ 0
<b>Special and Extraordinary Items</b>		
Special Item		\$ 0
Extraordinary Item		\$ 0
Total Special and Extraordinary Items		\$ 0
Net Change in Fund Cash Balances		\$ 0
Fund Cash Balances, Beginning of Year		\$ 0
<b>Fund Cash Balances, End of Year</b>		
Nonspendable		\$ 0
Restricted		\$ 0
Committed		\$ 0
Assigned		\$ 0
Unassigned		\$ 0
Fund Cash Balances, End of Year		\$ 0

Figure 8

Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include be all Governmental Funds only (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Governmental Funds - Total Governmental Funds	
<b>Cash Receipts</b>	
Property and Other Local Taxes	\$ 0
Public Library	\$ 0
Intergovernmental	\$ 0
Patron Fines and Fees	\$ 0
Services Provided to Other Entities	\$ 0
Contributions, Gifts and Donations	\$ 0
Earnings on Investments	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0
<b>Cash Disbursements</b>	
<b>Current:</b>	
Library Services - Public Service and Programs	\$ 0
Library Services - Collection Development and Processing	\$ 0
Support Services - Facilities Operation and Maintenance	\$ 0
Support Services - Information Services	\$ 0
Support Services - Business Administration	\$ 0
Support Services - Self-Insurance	\$ 0
Capital Outlay	\$ 0
<b>Debt Service:</b>	
Principal Retirement	\$ 0
Interest and Fiscal Charges	\$ 0
Other Disbursements	\$ 0
Total Cash Disbursements	\$ 0

Figure 9

**Note:** Special Revenue, Debt Service, Capital Project and Permanent funds will not be entered separately in AFDRS. In addition, Enterprise, Internal Service, Agency, Investment Trust or Private Purpose Trust Funds that may be reported by a Library **will not** be entered in AFDRS.



# Annual Financial Data Reporting System Quick Guide for Libraries

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10).

The screenshot shows the 'Annual Financial Data Reporting' interface for 'Regulatory' data. The page title is 'DAVE YOST OHIO AUDITOR Annual Financial Data Reporting' with a 'connected' status indicator. The 'Due Date' is 'March 2, 2015'. The main content area is a table with the following items and values:

Payment to Refunded Debt Escrow Agent	\$ 0
Sale of Capital Assets	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Advances In	\$ 0
Advances Out	\$ 0
Other Financing Sources	\$ 0
Other Financing Uses	\$ 0
Total Other Financing Receipts (Disbursements)	\$ 0
<b>Special and Extraordinary Items</b>	
Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Cash Balances	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
<b>Fund Cash Balances, End of Year</b>	
Nonspendable	\$ 0
Restricted	\$ 0
Committed	\$ 0
Assigned	\$ 0
Unrestricted	\$ 0
Fund Cash Balances, End of Year	\$ 0

At the bottom of the form are three buttons: '< previous', 'Save Changes', and 'next >'.

Figure10

**Note:** The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 10) whenever the button is present.

Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue.

The screenshot shows the 'Annual Financial Data Reporting' interface for 'Long Term Obligations At Year End - Governmental'. The page title is 'DAVE YOST OHIO AUDITOR Annual Financial Data Reporting' with a 'connected' status indicator. The 'Due Date' is 'March 2, 2015'. The main content area is a table with the following items and values:

General Obligation Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Miscellaneous Long Term Bonds	\$ 0

At the bottom of the form are three buttons: '< previous', 'Save Changes', and 'next >'.

Figure 11

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 11). If you have no debt, you can click on the **Next** button (see Figure 11).



# Annual Financial Data Reporting System Quick Guide for Libraries

Click the **Next** button (see Figure 11). The following webpage will open (see Figure 12). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

The screenshot shows the 'Annual Financial Data Reporting' interface for the Auditor of State of Ohio. The page is titled 'Regulatory' and shows a 'Due Date: March 2, 2015'. On the left, there is a navigation menu with options like 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General' and 'Other Information - Demographic', which is currently selected. The main content area is titled 'Other Information - Demographic' and contains a table of input fields:

Estimated Number of Patrons	<input type="text" value="0"/>
Yearly Circulation	<input type="text" value="\$ 0"/>
Full Tax Rate Per \$1,000 of Assessed Valuation (If Applicable)	<input type="text" value="\$ 0.00"/>
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"/>

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

Figure 12

Once the information has been entered, click the **Save Changes** button (see Figure 12). Then click the **Next** button (see Figure 11). The following web page will open (see Figure 13). Enter the name, title and the email address 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.**

The screenshot shows the 'Acknowledge' page in the reporting system. It features a form with three input fields for 'Name', 'Title', and 'Email'. Below these fields is a red-bordered box containing the following text:   
 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.   
At the bottom of the page, there is a green 'Submit' button.

Figure 13



# Annual Financial Data Reporting System Quick Guide for Libraries

The following message (see Figure 14) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

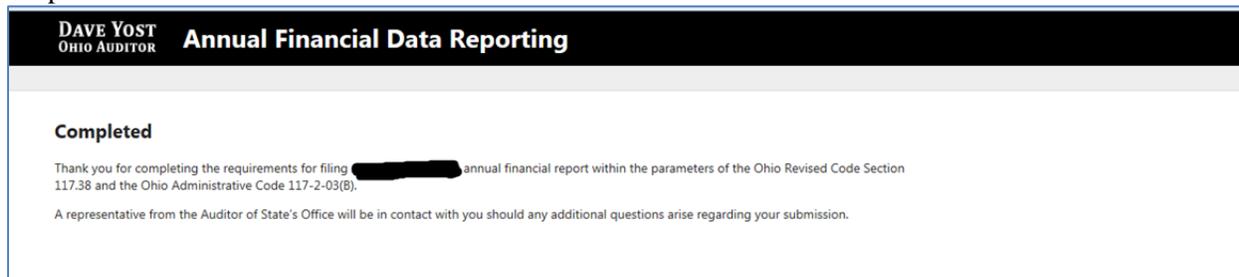


Figure 14

If the 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 15) after clicking the **Submit** button (see Figure 13).

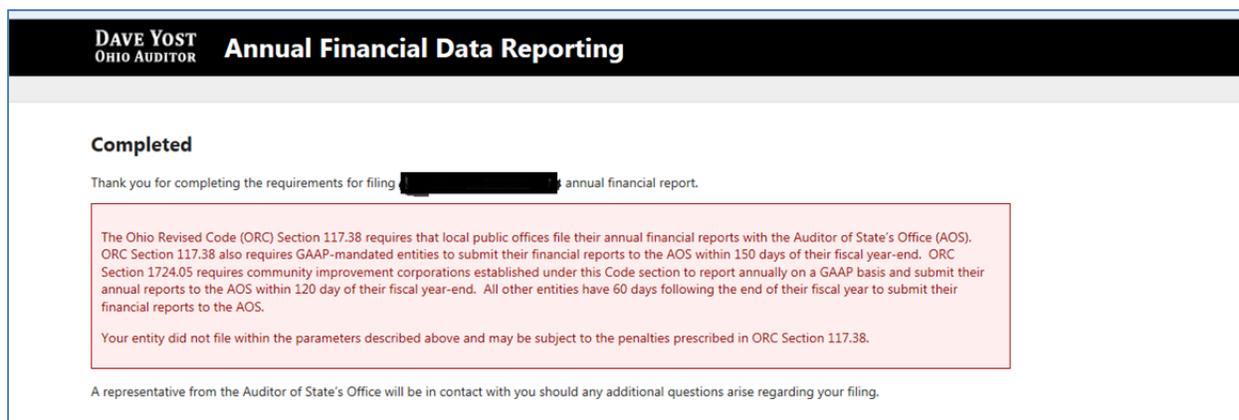


Figure 15

Upon submission an acknowledgement email will be sent to the email address entered in Acknowledgement page (see Figure 13). The email will include an attached excel file with the data entered into AFDRS.

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.