



# Annual Financial Data Reporting System Quick Guide for Townships

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.

**DAVE YOST**  
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## Annual Financial Data Reporting

Entity Name  
County  
Filing Year 2014

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 2014 City and County Filings** – In addition to keying the financial statement, debt and demographic data, cities and counties will be required to upload a PDF document of the full 2014 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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It is necessary to enter all amounts for accumulated depreciation as a negative number (i.e., -10000). Parentheses should not be used to denote a negative value.

Also, it is necessary to enter all other financing uses as negative numbers in order for calculations to be reflected accurately (i.e., -40000). Again, parentheses should not be used to denote a negative value.

The data entry progress will be saved as each financial statement is completed. It is not necessary to complete all of the data entry steps at one time. However, the progress on a financial statement will not be saved unless the "Save Changes" button is selected or the "Next" button is selected.

A symbol appears in various locations throughout the data entry requirements. This button offers assistance to general questions regarding a specific statement or specific account line item.

- After completing the data entry requirements for all the financial statements, enter the Long Term Obligations at Year End for the Governmental and Proprietary funds, as applicable to the entity type, by type of obligation. This information should be readily available within the footnotes to the financial statements. Once this information has been entered, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.
- 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.
- 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



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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 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



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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 (Figures 3 & 4) and select the correct filing type.

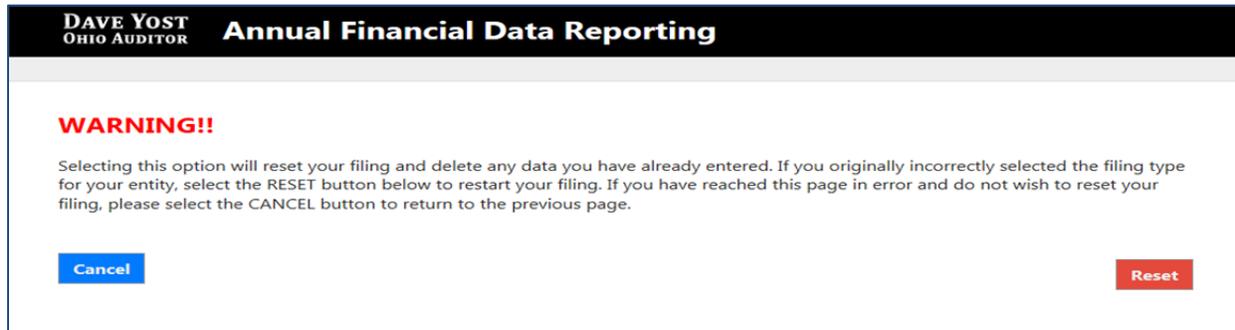


Figure 6

**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.

Cash Receipts	
Property and Other Local Taxes	\$ 0.00
Charges for Services	\$ 0.00
Licenses, Permits and Fees	\$ 0.00
Fines and Forfeitures	\$ 0.00
Intergovernmental	\$ 0.00
Special Assessments	\$ 0.00
Earnings on Investments	\$ 0.00
Payments in Lieu of Taxes	\$ 0.00
Royalties	\$ 0.00
Miscellaneous	\$ 0.00
Other Receipts	\$ 0.00
<b>Total Cash Receipts</b>	<b>\$ 0.00</b>
Cash Disbursements	
Current:	
General Government	\$ 0.00
Public Safety	\$ 0.00
Public Works	\$ 0.00
Health	\$ 0.00
Human Services	\$ 0.00
Conservation and Recreation	\$ 0.00
Capital Outlay	\$ 0.00

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.



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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).

The screenshot shows the 'Annual Financial Data Reporting' interface for the 'Regulatory' section. The page includes a navigation menu on the left with options like 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General' and 'Long Term Obligations At Year End - Governmental'. The main content area displays a table of financial items with input fields for amounts. A blue callout box with an arrow points to a question mark icon next to the 'Transfers Out' line item, with the text: 'Click here to view the help screen available for this account line item.' At the bottom of the page, there are two buttons: 'Save Changes' and 'next >'. The 'Due Date: March 2, 2015' is also visible in the top right corner.

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 all Governmental Funds (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

The screenshot shows the 'Annual Financial Data Reporting' interface for the 'Regulatory' section, displaying the 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds'. The page is divided into two main sections: 'Cash Receipts' and 'Cash Disbursements'. The 'Cash Receipts' section includes items like 'Property and Other Local Taxes', 'Charges for Services', 'Licenses, Permits and Fees', 'Fines and Forfeitures', 'Intergovernmental', 'Special Assessments', 'Earnings on Investments', 'Payments in Lieu of Taxes', 'Royalties', 'Miscellaneous', and 'Other Receipts'. The 'Cash Disbursements' section includes 'Current' items like 'General Government', 'Public Safety', 'Public Works', 'Health', 'Human Services', and 'Conservation and Recreation'. Each item has an input field for the amount. The 'Total Cash Receipts' is shown as \$ 0.00. The 'Due Date: March 2, 2015' is visible in the top right corner.

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 Township **will not** be entered in AFDRS.



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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 the 'Regulatory' section. The header includes 'DAVE YOST OHIO AUDITOR' and 'Annual Financial Data Reporting'. A 'connected' status indicator and 'Due Date: March 2, 2015' are visible. The main content area contains several sections of data entry fields, all currently set to 0.00:

- Transfers Out**: \$ 0.00
- Advances In**: \$ 0.00
- Advances Out**: \$ 0.00
- Other Financing Sources**: \$ 0.00
- Other Financing Uses**: \$ 0.00
- Total Other Financing Receipts (Disbursements)**: \$ 0.00
- Special and Extraordinary Items**:
  - Special Item**: \$ 0.00
  - Extraordinary Item**: \$ 0.00
  - Total Special and Extraordinary Items**: \$ 0.00
- Net Change in Fund Cash Balances**: \$ 0.00
- Fund Cash Balances, Beginning of Year**: \$ 0.00
- Fund Cash Balances, End of Year**:
  - Nonspendable**: \$ 0.00
  - Restricted**: \$ 0.00
  - Committed**: \$ 0.00
  - Assigned**: \$ 0.00
  - Unassigned**: \$ 0.00
  - Fund Cash Balances, End of Year**: \$ 0.00

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

Figure 10

**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. If your Township holds enterprise related debt, please enter that debt as part of Miscellaneous Long Term Bonds.

The screenshot shows the 'Annual Financial Data Reporting' interface for the 'Long Term Obligations At Year End - Governmental' section. The header includes 'DAVE YOST OHIO AUDITOR' and 'Annual Financial Data Reporting'. A 'connected' status indicator and 'Due Date: March 2, 2015' are visible. The main content area contains a table of data entry fields for various types of long-term obligations, all currently set to 0.00:

Long Term Obligations At Year End - Governmental	
General Obligation Bonds	\$ 0.00
Special Assessment Bonds	\$ 0.00
Notes Payable	\$ 0.00
Loans Payable	\$ 0.00
Capital Leases	\$ 0.00
Revenue Bonds	\$ 0.00
Miscellaneous Long Term Bonds	\$ 0.00

At the bottom, there 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).



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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](#).

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## Annual Financial Data Reporting

connected ■

Regulatory Due Date: March 2, 2015

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds

Long Term Obligations At Year End - Governmental

**Other Information - Demographic**

### Other Information - Demographic

Population	<input type="text" value="0"/>
Total Annual Final Appropriations for All Funds for The Reporting Year <span style="font-size: small;">?</span>	\$ 0.00
Full Tax Rate Per \$1,000 of Assessed Valuation	\$ 0.00
Total Assessed Property Tax Valuation	\$ 0.00
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ 0.00

< previous      Save Changes      Next >

Figure 12

Once the information has been entered, click the **Save Changes** button (see Figure 12). Then click the **Next** button (see Figure 12). 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.**

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

Acknowledge

Name

Title

Email

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 13



# Annual Financial Data Reporting System Quick Guide for Townships

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

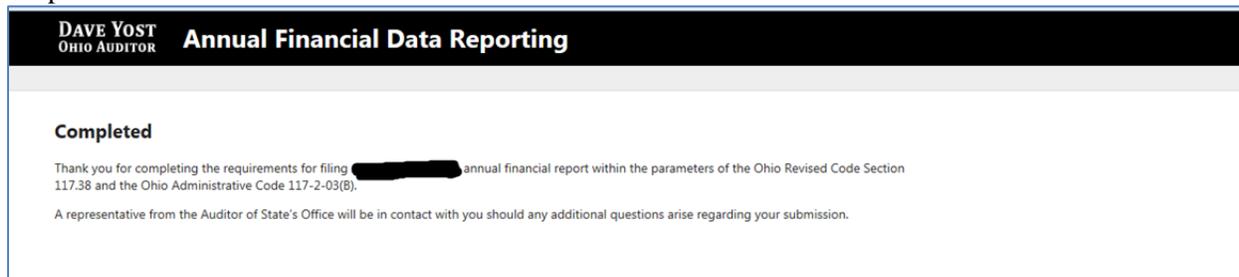


Figure 14

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).

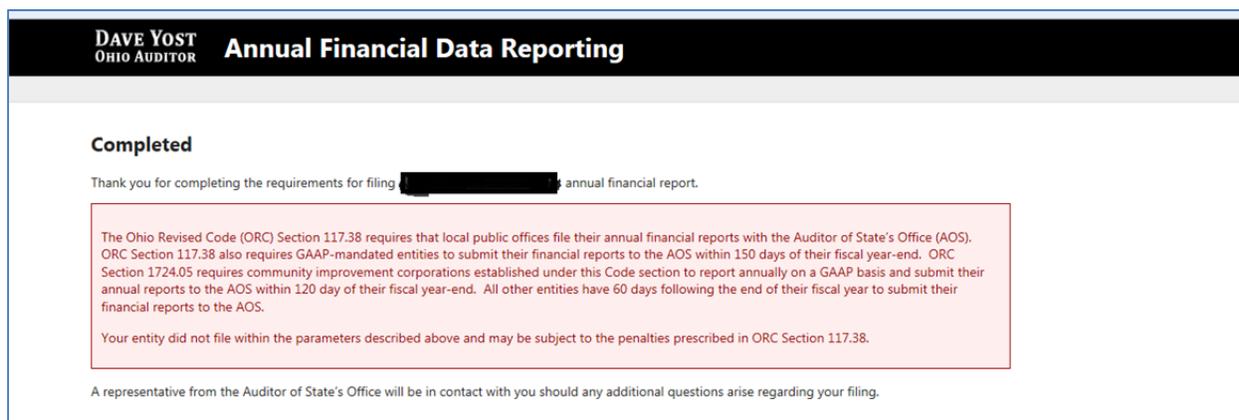


Figure 15

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.