



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 (currently, counties, cities, school districts, educational service centers, and community schools) are required to enter certain financial statement, debt, and demographic data. 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.

These fields will be populated when the 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).

DAVE YOST
OHIO AUDITOR

Annual Financial Data Reporting

Each financial statement will have applicable account titles for each specific entity type.

Movement between data entry cells can be accomplished by using the "Tab" key on the keyboard. Once all data for the specific financial statement has been entered, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next financial statement.

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



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.

Note: Once the filing type has been selected and the **Begin Filing** button has been clicked, the filing type cannot be changed. As a result, it is imperative to properly select the proper basis of accounting your entity intends to use to file.

The screenshot shows the top header with 'DAVE YOST OHIO AUDITOR' and 'Annual Financial Data Reporting'. Below the header is a black bar. The main content area is titled 'Select Filing Type'. It contains a paragraph of text explaining the requirement for GAAP. Below the text is a dropdown menu with 'GAAP' selected. At the bottom 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 top header with 'DAVE YOST OHIO AUDITOR' and 'Annual Financial Data Reporting'. Below the header is a black bar. The main content area is titled 'Select Filing Type'. It contains a paragraph of text explaining the requirement for GAAP. Below the text is a dropdown menu with 'Cash' selected. A red warning box is displayed below the dropdown, 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 is a blue 'Begin Filing' button.

Figure 4

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 5). Enter the amounts from the Governmental Activities column of the Statement of Net Position.

Statement Of Net Position - Governmental Activities	
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

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.

Figure 5

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 for assistance.

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 6).

Retainage Payable	\$ 0
Claims Payable	\$ 0
Unearned Revenue	\$ 0
Notes Payable	\$ 0
Long-Term Liabilities:	
Due Within One Year	\$ 0
Due in More Than One Year	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted (Deficit)	\$ 0
Total Net Position	\$ 0

Figure 6



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

Then click the **Next** button (see Figure 6). The following webpage will open (see Figure 7). Enter the amounts from the Governmental Activities column of the Statement of Activities.

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 - Demographics

Statement Of Activities - Governmental Activities

Program Revenues

Charges for Services and Sales	\$	0
Operating Grants, Contributions and Interest	\$	0
Capital Grants and Contributions	\$	0
Total Program Revenues	\$	0

General Revenues

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 7

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 8).

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 - Demographics

Statement Of Activities - Governmental Activities

Program Revenues

Charges for Services and Sales	\$	0
Operating Grants, Contributions and Interest	\$	0
Capital Grants and Contributions	\$	0
Total Program Revenues	\$	0

General Revenues

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

Statement of Expenses - Governmental Activities

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
Total Governmental Activities Expenses	\$	0

Change in Net Position

Change in Net Position	\$	0
Net Position, Beginning of Year	\$	0
Net Position, End of Year	\$	0

< previous Save Changes next >

Figure 8

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 8) 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 8) after saving your changes. The following webpage will open (see Figure 9). 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

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

Balance Sheet - Governmental Funds - General

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
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
Total Assets	\$ 0

Figure 9

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

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
Total Liabilities	\$ 0
Total Deferred Inflows of Resources	\$ 0
Fund Balances	
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

< previous
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 Total Governmental Funds column of the Balance Sheet for Governmental Funds.

DAVE YOST
OHIO AUDITOR
 Annual Financial Data Reporting

GAAP
Due Date:

<ul style="list-style-type: none"> Statement Of Net Position - Governmental Activities Statement Of Activities - Governmental Activities Balance Sheet - Governmental Funds - General <li style="background-color: #007bff; color: white; padding: 2px;">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 	<h3 style="margin: 0;">Balance Sheet - Governmental Funds - Total Governmental Funds</h3> <p>Assets</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Cash and Cash Equivalents</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Investments</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Inventory Held for Resale</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Materials and Supplies Inventory</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Accrued Interest Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Accounts Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Interfund Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Intergovernmental Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Prepaid Items</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Income Taxes Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Property Taxes Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Payment in Lieu of Taxes Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Loans Receivable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Advances to Other Funds</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Restricted Assets</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Other Assets</td><td style="text-align: right;">\$ 0</td></tr> </table>	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
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Restricted Assets	\$ 0																																
Other Assets	\$ 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).

DAVE YOST
OHIO AUDITOR
 Annual Financial Data Reporting

GAAP
Due Date:

	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Unearned Revenue</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Advances from Other Funds</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Notes Payable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Other Liabilities</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Total Liabilities</td><td style="text-align: right;">\$ 0</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Total Deferred Inflows of Resources</td><td style="text-align: right;">\$ 0</td></tr> <tr><td colspan="2"> </td></tr> <tr><td colspan="2">Fund Balances</td></tr> <tr><td>Nonspendable</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Restricted</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Committed</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Assigned</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Unassigned</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Total Fund Balances (Deficits)</td><td style="text-align: right;">\$ 0</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Total Liabilities, Deferred Inflows of Resources and Fund Balances</td><td style="text-align: right;">\$ 0</td></tr> </table>	Unearned Revenue	\$ 0	Advances from Other Funds	\$ 0	Notes Payable	\$ 0	Other Liabilities	\$ 0	Total Liabilities	\$ 0			Total Deferred Inflows of Resources	\$ 0			Fund Balances		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
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Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 0																																		

< previous

Save Changes

next >

Figure 12



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

Click the **Next** button (see Figure 12). The following webpage will open (see Figure 13). Enter the amounts from the General Fund column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The 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: []

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 - General

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
Total Revenues	\$ 0

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: []

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 14



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

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 Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The 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"> 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 <li style="background-color: #007bff; color: white; padding: 2px;">Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds Long Term Obligations At Year End - Governmental Other Information - Demographics 	<h3 style="margin: 0;">Statement of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds ?</h3> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #fff9c4;"> <th style="text-align: left; padding: 5px;">Revenues ?</th> <th style="width: 15%;"></th> <th style="width: 15%; text-align: right; padding: 5px;">?</th> </tr> </thead> <tbody> <tr><td style="padding: 2px 5px;">Property Taxes ?</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Income Taxes</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Intergovernmental</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Investment Earnings</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Tuition and Fees</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Extracurricular Activities</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Rentals</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Charges for Services</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Contributions and Donations</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Payment in Lieu of Taxes</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Miscellaneous</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr><td style="padding: 2px 5px;">Other Revenues</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> <tr style="border-top: 1px solid black;"><td style="padding: 2px 5px;">Total Revenues</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr> </tbody> </table>	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	Total Revenues	\$	0
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Miscellaneous	\$	0																																									
Other Revenues	\$	0																																									
Total Revenues	\$	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).

DAVE YOST
OHIO AUDITOR
 Annual Financial Data Reporting

GAAP
Due Date:

Payment to Refunded Bond Escrow Agent ?	\$	0
Transfers In	\$	0
Transfers Out ?	\$	0
Other Financing Sources	\$	0
Other Financing Uses ?	\$	0
Total Other Financing Sources (Uses)	\$	0
Special and Extraordinary Items		
Special Item	\$	0
Extraordinary Item	\$	0
Total Special and Extraordinary Items	\$	0
Net Change in Fund Balances	\$	0
Fund Balances, Beginning of Year	\$	0
Increase (Decrease) in Inventory Or Prepaid Assets	\$	0
Fund Balances, End of Year	\$	0

< previous
Save Changes
next >

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 of your long-term obligations existing at year-end.

The screenshot shows the 'Annual Financial Data Reporting' interface for Dave Yost, Ohio Auditor. The page is titled 'Long Term Obligations At Year End - Governmental'. It features a sidebar on the left with a list of financial statements, where 'Long Term Obligations At Year End - Governmental' is selected. The main content area contains a table with the following items and values:

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

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

Figure 17

Once the information has been entered, click the **Save Changes** button (see Figure 17). Then click the **Next** button (see Figure 17).

The following webpage will open (see Figure 18). Enter information related to the demographics of your entity.

The screenshot shows the 'Annual Financial Data Reporting' interface for Dave Yost, Ohio Auditor. The page is titled 'Other Information - Demographics'. It features a sidebar on the left with a list of financial statements, where 'Other Information - Demographics' is selected. The main content area contains a table with the following items and values:

Item	Amount
Average Daily Membership (Adm)	0
Total Annual Final Appropriations for All Funds for The Reporting Year	\$ 0
Full Tax Rate (If Applicable)	\$ 0
Total Assessed Property Tax Valuation (If Applicable)	\$ 0
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ 0

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

Figure 18

Once the information has been entered, click the **Save Changes** button (see Figure 18). Then click the **Next** button (see Figure 18).



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The following web page will open (see Figure 19). 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.**

The screenshot shows a web page titled "Annual Financial Data Reporting" by Dave Yost, Ohio Auditor. The page has a black header with the title and a grey sub-header labeled "Acknowledge". Below the header are two input fields for "Name" and "Title". A red-bordered box contains a checkbox and the 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." A green "Submit" button is located at the bottom left of the form area.

Figure 19

The following message (see Figure 20) 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.

The screenshot shows a web page titled "Annual Financial Data Reporting" by Dave Yost, Ohio Auditor. The page has a black header with the title and a grey sub-header labeled "Completed". The main content area contains the following text: "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 20



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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 21) after clicking the **Submit** button (see Figure 19).

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

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 21

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 22) after clicking the **Submit** button (see Figure 19).

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 22



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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 for assistance.