



Annual Financial Data Reporting System Quick Guide for Community Schools

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



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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 "Annual Financial Data Reporting" page for Dave Yost, Ohio Auditor. The page title is "Annual Financial Data Reporting". Below the title, there is a section titled "Select Filing Type". The text explains that 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). It also states that once the filing type has been selected and the "Begin Filing" button has been selected, the filing type cannot be changed. A dropdown menu is shown with "GAAP" selected. Below the dropdown 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 "Annual Financial Data Reporting" page for Dave Yost, Ohio Auditor. The page title is "Annual Financial Data Reporting". Below the title, there is a section titled "Select Filing Type". The text explains that 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). It also states that once the filing type has been selected and the "Begin Filing" button has been selected, the filing type cannot be changed. A dropdown menu is shown with "Cash" selected. Below the dropdown is a red warning box with the text: "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." Below the warning box 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.



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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.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [Redacted]

Statement Of Net Position

Statement Of Revenues, Expenses And Changes In Net Position
Long Term Obligations At Year End
Other Information - Demographics

Statement Of Net Position

Assets ?

Current 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
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Other Current Assets	\$ 0
Total Current Assets	\$ 0

Noncurrent Assets:

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.

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 Statement of Net Position, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 6).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [Redacted]

Compensated Assets (Net of Current Portion)

Revenue Bonds Payable (Net of Current Portion)	\$ 0
Notes Payable (Net of Current Portion)	\$ 0
Loans Payable (Net of Current Portion)	\$ 0
Capital Leases Payable (Net of Current Portion)	\$ 0
Claims Payable (Net of Current Portion)	\$ 0
Other Noncurrent Liabilities	\$ 0
Total Noncurrent 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

Save Changes **next >**

Figure 6



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Click the **Next** button (see Figure 6). The following webpage will open (see Figure 7). Enter the amounts from the Statement of Revenues, Expenses and Changes in Net Position. **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: [Redacted]

Statement Of Net Position
Statement Of Revenues, Expenses And Changes In Net Position
Long Term Obligations At Year End
Other Information - Demographics

Statement Of Revenues, Expenses And Changes In Net Position

Operating Revenues	
Charges for Sales and Services	\$ 0
Extracurricular and Classroom Fees	\$ 0
State Foundation Payments	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0
Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Depreciation	\$ 0
Claims	\$ 0
Other Operating Expenses	\$ 0
Total Operating Expenses	\$ 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: [Redacted]

Federal Donated Commodities	\$ 0
Gain on Sale of Capital Assets	\$ 0
Loss on Sale of Capital Assets	\$ 0
Interest Earnings	\$ 0
Other Non Operating Revenues	\$ 0
Other Non Operating Expenses	\$ 0
Total Non Operating Revenues (Expenses)	\$ 0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

< previous Save Changes next >

Figure 8



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Click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). 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' and features a sidebar with navigation options: 'Statement Of Net Position', 'Statement Of Revenues, Expenses And Changes In Net Position', 'Long Term Obligations At Year End' (highlighted), and 'Other Information - Demographics'. The main content area contains a table with the following items and values:

Item	Amount
Revenue Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Other Long Term Debt Obligations	\$ 0

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

Figure 9

Once the information has been entered, click the **Save Changes** button (see Figure 9). Then click the **Next** button (see Figure 9).

The following webpage will open (see Figure 10). 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' and features a sidebar with navigation options: 'Statement Of Net Position', 'Statement Of Revenues, Expenses And Changes In Net Position', 'Long Term Obligations At Year End', and 'Other Information - Demographics' (highlighted). The main content area contains a table with the following items and values:

Item	Amount
Average Daily Membership (Adm)	0
Total Forecasted Expenditures for The Reporting Year As Reported to The Ohio Department of Education	\$ 0
Unrestricted Carryover Cash Balance At Year-End	\$ 0

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

Figure 10

Once the information has been entered, click the **Save Changes** button (see Figure 10). Then click the **Next** button (see Figure 10).



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The following web page will open (see Figure 11). 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 the "Annual Financial Data Reporting" interface. At the top left, it says "DAVE YOST OHIO AUDITOR". The main heading is "Annual Financial Data Reporting". Below this is a grey bar with the word "Acknowledge". There are two input fields: "Name" and "Title". Below these is a red-bordered box containing 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." At the bottom left is a green "Submit" button.

Figure 11

The following message (see Figure 12) 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 the "Annual Financial Data Reporting" interface with a "Completed" message. At the top left, it says "DAVE YOST OHIO AUDITOR". The main heading is "Annual Financial Data Reporting". Below this is a grey bar with the word "Completed". The message text reads: "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 12



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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 13) after clicking the **Submit** button (see Figure 11).

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 13

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 14) after clicking the **Submit** button (see Figure 11).

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 14



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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.