



# 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 (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 2015 Filings** – In addition to keying the financial statement, debt and demographic data, entities will be required to upload a PDF document of the full 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:**

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).

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## Annual Financial Data Reporting

completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements, including:

- Management's Discussion & Analysis (GAAP - Required, Cash & Modified Cash - Optional - include if presented.)
- Basic Financial Statements
  - Statement of Net Position
  - Statement of Revenues/Receipts, Expenses/Disbursements and Changes in Net Position
  - Statement of Cash Flows, as applicable
  - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)  
[PDF Forge](#)  
[Office Converter](#)  
[PDF Merge](#)

6. 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**

New for 2015

New for 2015 – Upload of a PDF document of the 2015 unaudited financial statements.

Figure 2



# Annual Financial Data Reporting System Quick Guide for Community Schools

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.

The screenshot shows the top header with "DAVE YOST OHIO AUDITOR" and "Annual Financial Data Reporting". Below the header is a section titled "Select Filing Type". The text explains that the Ohio Administrative Code (OAC) 117-2-03(B) requires financial reports to follow GAAP. It also states that once a filing type is selected and the "Begin Filing" button is clicked, the selection cannot be changed. A dropdown menu is shown with "GAAP" selected. A blue "Begin Filing" button is located at the bottom of the form.

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 same interface as Figure 3, but with "Cash" selected in the dropdown menu. A red-bordered warning box is displayed, 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." The "Begin Filing" button is still visible at the bottom.

Figure 4



# Annual Financial Data Reporting System Quick Guide for Community Schools

## New feature for 2015 - Reset Filing Type

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

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4. 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.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements, including:

- Management's Discussion & Analysis (GAAP - Required. Cash & Modified Cash - Optional - include if presented.)
- Basic Financial Statements
  - Government-Wide Financial Statements
  - Fund Financial Statements
  - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)  
[PDF Forge](#)  
[Office Converter](#)  
[PDF Merge](#)

6. 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](#) [Reset Filing Type](#)

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

Figure 5

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.

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**WARNING!!**

Selecting this option will reset your filing and delete any data you have already entered. If you originally incorrectly selected the filing type for your entity, select the RESET button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, please select the CANCEL button to return to the previous page.

[Cancel](#) [Reset](#)

Figure 6

**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 Community Schools

After clicking the **Begin Filing** (see Figure 3) button, the following webpage will open (see Figure 7). 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: [ ]

**Statement Of Net Position**

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

**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
<b>Total Current Assets</b>	\$	<b>0</b>

**Noncurrent Assets:**

Restricted Assets	\$	0
Nondepreciable Capital Assets	\$	0
Depreciable Capital Assets	\$	0
Less Accumulated Depreciation	\$	0
Other Noncurrent Assets	\$	0
<b>Total Noncurrent Assets</b>	\$	<b>0</b>
<b>Total Assets</b>	\$	<b>0</b>

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 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.

**Changes for Implementation of GASB 68 - Accounting and Financial Reporting for Pensions** – In order to accommodate the requirement to report pension liability in GAAP financial statements, the GAAP reporting shell in AFDRS has been modified to report the components of the pension liability and related deferred Outflows and Inflows of Resources separately (See Figure 8 and Figure 9).

**DAVE YOST OHIO AUDITOR Annual Financial Data Reporting**

GAAP Due Date: [ ] connected

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
Other Noncurrent Assets	\$	0
<b>Total Noncurrent Assets</b>	\$	<b>0</b>
<b>Total Assets</b>	\$	<b>0</b>

**Deferred Outflows of Resources**

Pension Related	\$	0
Other Amounts	\$	0
<b>Total Deferred Outflows of Resources</b>	\$	<b>0</b>

**Liabilities**

Current Liabilities:

Report the deferred outflows of resources related to pension separately from all other deferred outflows of resources

Figure 8



# Annual Financial Data Reporting System Quick Guide for Community Schools

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting connected ■

GAAP Due Date:

Noncurrent Liabilities:	
Compensated Absences Payable (Net of Current Portion)	\$ 0
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
Net Pension Liability	\$ 0
Other Noncurrent Liabilities	\$ 0
<b>Total Noncurrent Liabilities</b>	<b>\$ 0</b>
<b>Total Liabilities</b>	<b>\$ 0</b>

Deferred Inflows of Resources	
Pension Related	\$ 0
Other Amounts	\$ 0
<b>Total Deferred Inflows of Resources</b>	<b>\$ 0</b>

**Net Position**

Report the net pension liability separately from other long term liabilities.

Report the deferred inflows of resources related to pension separately from all other deferred inflows of resources

Figure 9

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 10).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting connected ■

GAAP Due Date:

Total Liabilities	\$ 0
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Deferred Inflows of Resources	
Pension Related	\$ 0
Other Amounts	\$ 0
<b>Total Deferred Inflows of Resources</b>	<b>\$ 0</b>

Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted (Deficit)	\$ 0
<b>Total Net Position</b>	<b>\$ 0</b>

[Save Changes](#) [next >](#)

Figure 10



# Annual Financial Data Reporting System Quick Guide for Community Schools

Click the **Next** button (see Figure 10). The following webpage will open (see Figure 11). Enter the amounts from the Statement of Revenues, Expenses and Changes in Net Position. **Note:** AFDRS requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

The screenshot shows the 'Annual Financial Data Reporting' interface. The left sidebar contains navigation links: 'Statement Of Net Position', 'Statement Of Revenues, Expenses And Changes In Net Position' (highlighted in blue), 'Long Term Obligations At Year End', and 'Other Information - Demographics'. The main content area is titled 'Statement Of Revenues, Expenses And Changes In Net Position' and is divided into two sections: 'Operating Revenues' and 'Operating Expenses'. Each section contains a list of items with corresponding input fields for dollar amounts, all currently set to 0.

Operating Revenues	
Charges for Sales and Services	\$ 0
Extracurricular and Classroom Fees	\$ 0
State Foundation Payments	\$ 0
Other Operating Revenues	\$ 0
<b>Total Operating Revenues</b>	<b>\$ 0</b>

Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Depreciation	\$ 0
Claims	\$ 0
Other Operating Expenses	\$ 0
<b>Total Operating Expenses</b>	<b>\$ 0</b>

Figure 11

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 12).

The screenshot shows the continuation of the 'Annual Financial Data Reporting' interface. The main content area continues the 'Statement Of Revenues, Expenses And Changes In Net Position' form. It includes sections for 'Non Operating Revenues (Expenses)', 'Income (Loss) Before Capital Contributions, Special and Extraordinary Items', and 'Capital Contributions'. At the bottom, there are three buttons: '< previous', 'Save Changes', and 'next >'. All input fields are currently set to 0.

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
<b>Total Non Operating Revenues (Expenses)</b>	<b>\$ 0</b>
<b>Income (Loss) Before Capital Contributions, Special and Extraordinary Items</b>	<b>\$ 0</b>
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
<b>Change in Net Position</b>	<b>\$ 0</b>
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

Figure 12



# Annual Financial Data Reporting System Quick Guide for Community Schools

Click the **Next** button (see Figure 12). The following webpage will open (see Figure 13). 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 'GAAP' tab is selected, and the 'Long Term Obligations At Year End' form is displayed. The form includes 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 form area contains the following fields:

Category	Amount
Revenue Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Other Long Term Debt Obligations	\$ 0
Net Pension Liability	\$ 0

At the bottom of the form are three buttons: '< previous', 'Save Changes', and 'next >'. A callout box on the right side of the form points to the 'Net Pension Liability' field with the text: 'New for 2015, please report Net Pension Liability as Long Term Obligations at Year End'.

Figure 13

Once the information has been entered, click the **Save Changes** button (see Figure 13). Then click the **Next** button (see Figure 13).

The following webpage will open (see Figure 14). Enter information related to the demographics of your entity.

The screenshot shows the 'Annual Financial Data Reporting' interface for Dave Yost, Ohio Auditor. The 'GAAP' tab is selected, and the 'Other Information - Demographics' form is displayed. The sidebar on the left has 'Other Information - Demographics' highlighted. The main form area contains the following fields:

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 form are three buttons: '< previous', 'Save Changes', and 'Next >'.

Figure 14

Once the information has been entered, click the **Save Changes** button (see Figure 14). Then click the **Next** button (see Figure 14).



# Annual Financial Data Reporting System Quick Guide for Community Schools

The following web page will open (see Figure 15). A PDF of the Full Unaudited Financial Report must be uploaded. The file must be an Adobe Acrobat PDF file and the file must be less than 30MB. The Upload Tips provide websites with tools that may aid you in converting your files to a PDF format.



**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

GAAP

### Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

Browse...

**Upload**

< Previous

**Upload Requirements**

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

**Upload Tips**

If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 15

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 15). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 16). If the file selection is correct, click the green **Upload** button (See Figure 16) to upload the file into AFDRS.

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

GAAP

**PLEASE SELECT A FILE TO UPLOAD.**

### Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

C:\Users\DLFinn\Desktop\AFDRS\2014\_Year\_End\_Procedures.pdf  Browse...

**Upload**

< Previous

**Upload Requirements**

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

**Upload Tips**

If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 16



# Annual Financial Data Reporting System Quick Guide for Community Schools

The following message will appear if your file has been successfully uploaded (See Figure 17). Once your file has been successfully uploaded, click the **Next** button (See Figure 17).

**DAVE YOST**  
OHIO AUDITOR **Annual Financial Data Reporting**

GAAP

**YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY.**  
PLEASE CONTINUE YOUR FILING TO THE FINAL STEP.

**Full Financial Statement Upload**

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

Browse...

**Upload**

**Upload Requirements**

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

**Upload Tips**

If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

**< Previous** **Next >**

Figure 17

The following web page will open (see Figure 18). 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.**

**DAVE YOST**  
OHIO AUDITOR **Annual Financial Data Reporting**

Acknowledge

Name

Title

**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 18



# Annual Financial Data Reporting System Quick Guide for Community Schools

The following message (see Figure 19) 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.

**DAVE YOST**  
OHIO AUDITOR

## Annual Financial Data Reporting

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### Completed

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 19

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 20) after clicking the **Submit** button (see Figure 18).

**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

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### 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 20



# Annual Financial Data Reporting System Quick Guide for Community Schools

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 21) after clicking the **Submit** button (see Figure 18).

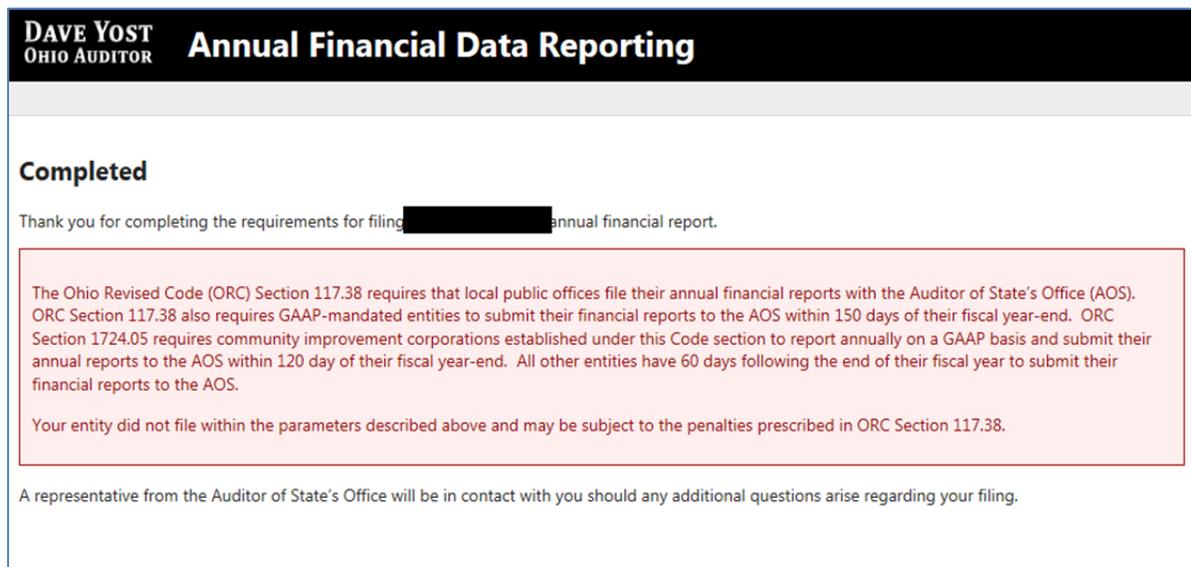


Figure 21

In addition to the completed message (Figure 19, 20 or 21), an email will be sent to the email address entered on the acknowledgement page (Figure 18), and the primary contact on file with our office (if different from the email entered on the acknowledgement page). The email will include an excel file (.xlsx) of the financial and demographic data entered into the AFDRS system (Figure 22).

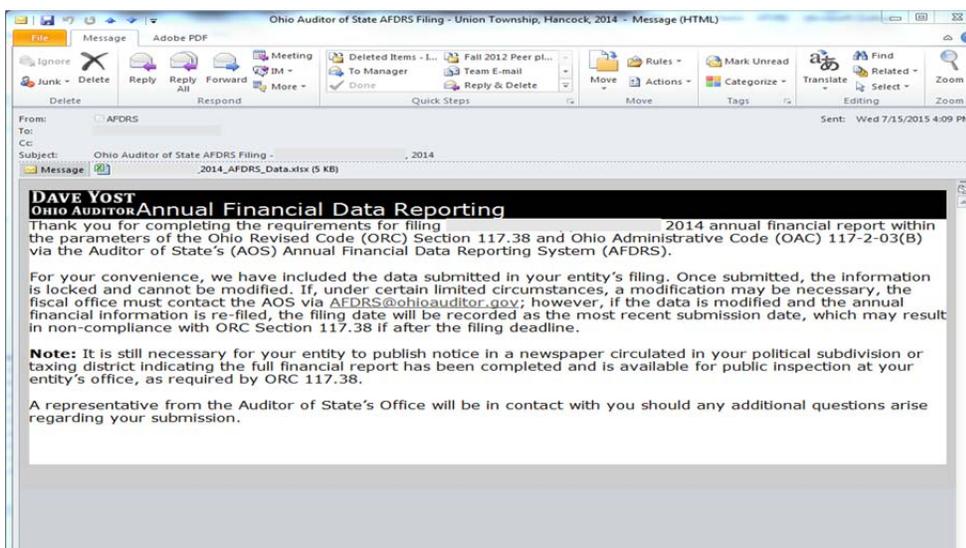


Figure 22

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.