The Hinkle Annual Financial Data Reporting System (Hinkle System) 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 Hinkle System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

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

---

**Figure 1**

**Figure 2**

Click here to Begin filing

These fields will be populated when the Hinkle System is accessed.
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, Cash, or Modified Cash. After the filing type has been selected, click the **Begin Filing** button.

Please note the Ohio Administrative Code (OAC) 117-2-03(B) requires that all school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

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.

**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 noncompliance citation and a monetary penalty assessed by the Auditor of State’s Office.
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).

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; therefore, 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.

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.
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.

**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 using the audit inquiry application 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 the Hinkle System 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).
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 10).

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 10).
Then click the **Next** button (see Figure 10). The following webpage will open (see Figure 11). Enter the amounts from the Governmental Activities column of the Statement of Activities.

![Figure 11](image1.png)

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

![Figure 12](image2.png)

**Note:** The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 12) whenever the button is present.
Click the **Next** button (see Figure 12) after saving your changes. The following webpage will open (see Figure 13). Enter the amounts from the General Fund column of the Balance Sheet for Governmental Funds.

![Figure 13](image1.png)

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 14).

![Figure 14](image2.png)
Then 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 Balance Sheet for Total Governmental Funds.

![Balance Sheet - Governmental Funds - Total Governmental Funds](image)

**Figure 15**

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 16).

![Fund Balances](image)

**Figure 16**
Click the **Next** button (see Figure 16). The following webpage will open (see Figure 17). Enter the amounts from the General Fund column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The Hinkle System requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

![Figure 17](image)

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 18).

![Figure 18](image)
Click the **Next** button (see Figure 18). The following webpage will open (see Figure 19). Enter the amounts from the Total Governmental Funds column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Total Governmental Funds. **Note:** The Hinkle System requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

![Figure 19](image)

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 20).

![Figure 20](image)
Click the **Next** button (see Figure 20). The following webpage will open (see Figure 21). Enter the amounts of your long-term obligations existing at year-end.

![Figure 21](image)

Once the information has been entered, click the **Save Changes** button (see Figure 21). Then click the **Next** button (see Figure 21).

The following webpage will open (see Figure 22). Enter information related to the demographics of your entity.

![Figure 22](image)

Once the information has been entered, click the **Save Changes** button (see Figure 22). Then click the **Next** button (see Figure 22).

Please report Net Pension Liability as Long Term Obligations at Year End
The following web page will open (see Figure 23). A **single PDF file** of the final full unaudited financial reporting package, which is ready for audit, must be uploaded. The file must be a single Adobe Acrobat PDF file and the file must be less than 30MB. Uploading subsequent PDF files will override the previous file upload and only the last uploaded file will be transmitted to the AOS. The Upload Tips provide access to a [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 23). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 24). If the file selection is correct, click the green **Upload** button (See Figure 24) to upload the file into the Hinkle System.
The following message will appear if your file has been successfully uploaded (See Figure 25), however, you must proceed to the next webpage to submit your Hinkle System filing. Once your file has been successfully uploaded, click the **Next** button (See Figure 25).

![Figure 25](image1)

The following web page will open (see Figure 26). 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 Hinkle System cannot be modified once the Submit button has been clicked.** Please ensure the final data to be reported is entered and uploaded prior to submitting.

![Figure 26](image2)
The following message (see Figure 27) 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.

![Figure 27](image)

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 28) after clicking the Submit button (see Figure 26).

![Figure 28](image)

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.
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 29) after clicking the Submit button (see Figure 26).

**Figure 29**

In addition to the completed message (Figure 27, 28 or 29) an email will be sent to the email address entered on the acknowledgement page (Figure 26), and the primary entity contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 30)

**Figure 30**

Your entity can view your Hinkle System filings, using your entity’s eServices account here. Once logged in, click the “HINKLE SYSTEM” link at the top of the screen. This link will also provide the status of your entity’s Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

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 using the audit inquiry application for assistance.