



# AUDITOR OF STATE OF OHIO

## ALTERNATE HINKLE SYSTEM FINANCIAL STATEMENT/DISCLOSURE REPORT

(ONLY Applicable to Limited Entities/Circumstances)

**Purpose:** The purpose of this form is to provide an alternative financial statement/disclosure reporting format for limited entities/circumstances (identified below), which are statutorily required to annually file financial statements/notes to the financial statements with the Auditor of State via the Hinkle System but have little to no financial activity, assets or liabilities. This report is intended **only** for entities that have been created but did not function during the reporting period.

**Instructions:** To determine if an entity may file this completed report rather than final, unaudited financial statements and notes to the financial statements via the Hinkle System, please complete each question until you are either instructed to STOP because you are not eligible to use this alternate report or meet the requirements to substitute this report for your entity's financial statements and notes to the financial statements in completing your entity's Hinkle System filing. For additional guidance, please refer to the [Alternate Hinkle System Report FAQs](#).

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### 1. Eligible Entity Type

Is your entity one of the eligible entity types listed below?

Yes – Please select the type below and continue to question 2.

Community Improvement Corporations (CIC), including Economic Development Corporations and Land Reutilization Corporations – formed under [Ohio Revised Code §1724.05](#);

Special Improvement Districts (SID), including energy special improvement districts (ESID) – formed under [Ohio Revised Code §1710](#); or

Joint Economic Development Districts/Zones (JEDD/JEDZ) - formed under Ohio Revised Code [§715.691](#), [715.70](#), [715.71](#) or [715.72](#).

A public office or other entity required to file that has been legally created but did not function during the reporting period.

No – **STOP!** Your entity can **not** use this form. Financial statements and notes to the financial statements must be prepared to submit to the Auditor of State via the Hinkle System. Filing this Alternate Report would result in non-compliance by your entity.

### 2. Declaration of **No Assets, Liabilities, or Annual Transactions**

*Please check all applicable statements below:*

The entity held no assets\* during or at the end of the reporting period.

The entity owed no liabilities# during or at the end of the reporting period.

During the period, the entity did not conduct any transactions (receipts or disbursements).

Are **all** statements checked above?

Yes – Your entity **may** upload this form in lieu of financial statements and notes to the financial statements via the Hinkle System. Please skip to section 4.

No – Please continue to section 3.

**3. Disclosure of Limited Assets, Liabilities and/or Annual Transactions**

**3a.** Did the balance of any assets held as of the end of the reporting year change from the balance at the end of the previous filing year?

Yes – Please continue to question 3b.

No – Please skip to question 3c.

**3b.** Was the change in assets from the prior year **only** interest earned, bank account fees, Secretary of State creation or renewal fees or depreciation on capital assets?

Yes – Continue to question 3c.

No – **STOP!** Your entity can **not** use this form. Financial statements and notes to the financial statements must be prepared to submit to the Auditor of State via the Hinkle System. Filing this Alternate Report would result in non-compliance by your entity.

**3c.** Did the balance of any liabilities as of the end of the reporting year change from the balance at the end of the previous filing year?

Yes – Please continue to question 3d.

No – Please skip to question 3e.

**3d.** Was the change in liabilities from the prior year **only** scheduled debt repayments of principal and interest?

Yes – Continue to question 3e.

No – **STOP!** Your entity can **not** use this form. Financial statements and notes to the financial statements must be prepared to submit to the Auditor of State via the Hinkle System. Filing this Alternate Report would result in non-compliance by your entity.

**3e.** Is the total of all disbursements, including “on-behalf-of” disbursements, \$100,000 or less?

Yes – Continue to section 3f.

No – **STOP!** Your entity can **not** use this form. Financial statements and notes to the financial statements must be prepared to submit to the Auditor of State via the Hinkle System. Filing this Alternate Report would result in non-compliance by your entity.

**3f.** List the following for your entity:

**Asset(s)\* held at year-end:**

(If no assets were held at year-end, check here )

Description	Balance \$
Description	Balance \$
Description	Balance \$

**Liability/(ies)<sup>#</sup> at year-end:**

(If no liabilities at year-end, check here  )

Description	Balance \$
Description	Balance \$
Description	Balance \$

Types of **receipts** received during the year (*Please also list any receipts received by another entity on your entity's behalf and check the box to identify as "on-behalf-of"*):

(If no receipts were received during the year, check here  ) On-behalf-of?

Description	Total Amount \$
Description	Total Amount \$
Description	Total Amount \$

Types of **disbursements** expended during the year (*Please also list any disbursements made by another entity on your entity's behalf and check the box to identify as "on-behalf-of"*):

(If no disbursements were expended during the year, check here  ) On-behalf-of?

Description	Total Amount \$
Description	Total Amount \$
Description	Total Amount \$

**4. Entity Information**

If you properly answered the questions and were **not** directed to "**STOP**," you **may** upload this alternate report to satisfy your entity's mandated annual Hinkle System filing upload. Please complete the entity information below and save an electronic copy of this completed alternate report to upload via the Hinkle System.

Entity Name:

Entity County:

Annual Reporting Period: Beginning \_\_\_\_\_ and Ended \_\_\_\_\_

Report Prepared by:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

**Note:** CICs are mandated by statute to prepare financial statements on the generally accepted accounting principles (GAAP) basis. If your entity is a CIC and qualifies to upload this alternate report rather than financial statements and notes to the financial statements via the Hinkle System, you should still select “GAAP” as the filing type (accounting basis) when completing your Hinkle System filing.

SIDs/ESIDs, JEDDs/JEDZs or public offices/other entities which did not function during the reporting period, which are qualified to upload this alternate report rather than financial statements and notes to the financial statements via the Hinkle System, should select the filing type (accounting basis) under which they intend to create financial statement/notes when required in the future.

\* *Assets commonly include cash in bank accounts, investments, or capital assets such as land and buildings.*

# *Liabilities commonly include outstanding debt; however, if an ESID, property owner debt related to a project when special assessments are sent directly to a lender by the taxing authority is not a liability of the ESID.*