



# HINKLE Annual Financial Data Reporting

## Extension Request Quick Guide

This quick guide describes the process to request an extension for completing your entity's Hinkle Annual Financial Data Reporting System (Hinkle System) in accordance with the requirements per [Auditor of State Bulletin 2015-007](#). This process update will allow you to track the status of your request for extension through your entity's Hinkle System filing link.

Unless your entity has been granted a [Small Government Electronic Filing Waiver](#), these procedures **MUST** be followed to request a filing due date extension. **Requests submitted by any other method will not be accepted.**

### Requesting a Hinkle System Filing Due Date Extension

Access your entity-specific Hinkle System filing link via the entity-specific link available by logging into your entity's [eServices](#) account. The Initial and Reminder Hinkle System Notices will include a link to the eServices website.

**Important - The entity specific link is only available to the following roles in eServices: "Billing Contact", "Hinkle System Reporting" and "Hinkle System Reporting +eServices"**

Click on the Login button (See Figure1).

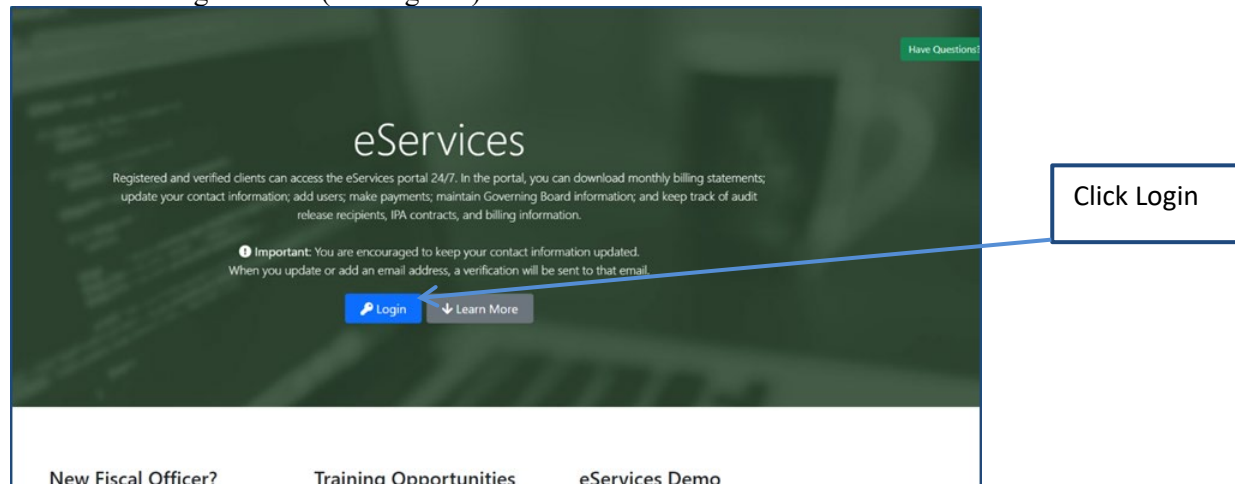


Figure 1

The Customer Log-in window will appear (See Figure 2). To access your entity's Hinkle System link, enter the email address and password for your entity's eservices account. Please note, if you have not accessed your eServices account since November 16, 2020, you will need to register as a new user to access eServices.

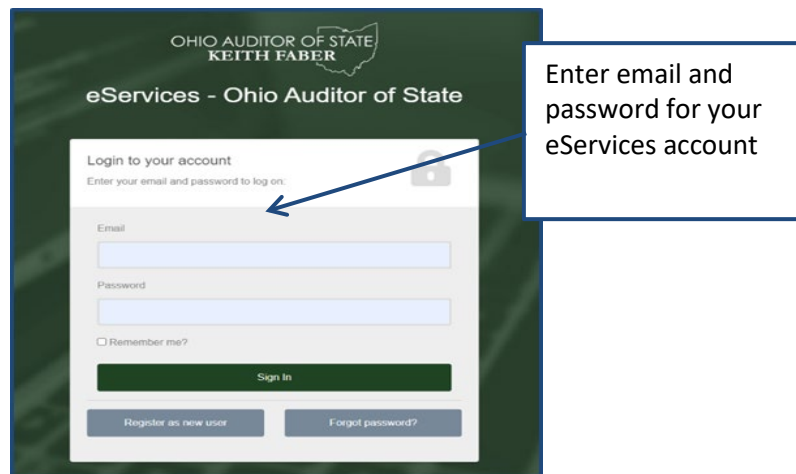


Figure 2



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Once you have logged in, click the “Hinkle System” tab on the left side of the page (See Figure 3).

Click Hinkle System

Figure 3

Click the green “Begin Filing” under Filing Link for the appropriate year-end (See Figure 4).

Click the Begin filing link related to the appropriate Year

Figure 4

On the Hinkle System instruction page, click the blue “Begin Filing” button at the bottom of the webpage (See Figure 5).

Click Begin Filing

Figure 5



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The webpage to select your entity's filing type will open (See Figure 6) Please select your entity's financial statement filing type (basis of accounting). Your entity's Hinkle System statutory filing due date will be established based on the filing type selected. Hinkle System due date extensions **must** be requested on or prior to the current due date. **If the due date for your entity's Hinkle System filing has passed, you will be unable to request an extension.**

**Note: State universities or colleges must submit an extension no later than the preceding September 30 and the extension can be for no more than two months (December 31st in accordance with Ohio Administrative Code 126:3-1-01(A)(2)(a)).**

Figure 6

**Uniform Accounting Network (UAN) clients generally report on the "Regulatory Cash" (AOS basis); however, may also report on the "Cash" or "Modified Cash" basis. UAN clients should not select "GAAP" as the filing type unless the client has opted out of UAN filing on its behalf.**

If you have other questions regarding your basis of accounting, please consult Frequently Asked Questions or the Hinkle System Quick Guide for your entity type which are available [here](#).

Once the filing type is selected, the first page of the application will open and the statutory due date will appear in the upper right corner of the page. Click the "Request an Extension" link next to the statutory due date (see Figure 7). A pop up window will open with information pertaining to requesting an extension, please read and click ok to proceed (see Figure 8).

Figure 7



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**HINKLE Annual Financial Data Reporting**

County | 12/31/2020 Request Extension

Due Date

The Auditor of State (AOS) recognized that occasionally circumstances may arise that justify granting an extension of the annual financial report deadline. The AOS will consider granting an extension of the annual financial report deadline if the request is submitted via the Hinkle System.

Generally, the AOS will only consider filing extension requests up to a maximum of 60 days beyond the statutory due date for extraordinary circumstances. The "Other extenuating circumstances as determined by the AOS" reason should ONLY be used for situations similar to the others listed, in that the situation is unplanned or unexpected and beyond the control of the entity. For specific guidance, please click the "what it this?" links next to the "extension date," "extension reason" and "extension request documentation" fields.

**IMPORTANT - PLEASE READ**

Hinkle System Filing Extension Requests

- The Auditor of State's Office will only consider filing extension requests (up to a maximum of 60 days beyond the statutory due date) for extraordinary circumstances.
- The "Other extenuating circumstances as determined by the AOS" reason should ONLY be used for situations similar to the others listed, in that the situation is unplanned or unexpected and beyond the control of the entity.
- For specific guidance, please click the "what it this?" links next to the "extension date," "extension reason" and "extension request documentation" fields.
- The letter uploaded into the "extension request documentation" field must:
  - Be in PDF format;
  - Presented on the entity's letterhead;
  - Signed by BOTH the chief fiscal officer AND a representative of the governing board of the entity;
  - Indicate the specific reason(s) for the extension request, including the date(s) any event occurred, titles/job duties of impacted employees, and/or condition of entity financial records, if applicable. The information in the letter MUST be consistent with the reason for the request identified in the Extension Reason field; and
  - State the requested extension date.

**Submit Request**

[Back to Home](#)

Figure 8

Generally, the Auditor of State's Office will only consider filing extension requests up to a maximum of 60 days beyond the statutory due date under the extraordinary circumstances defined in AOS Bulletin 2015-007 and listed below. Requests for an extension beyond 60 days will only be considered in very limited extenuating circumstances.

The AOS will consider granting an extension to a public office, or other entity required to file, under extraordinary circumstances as defined below:

- The public office or other entity required to file is located in an area where a major flood or natural disaster has recently occurred;
- The records were destroyed through fire or casualty;
- The records were not updated due to the recent death or disability of the person responsible for preparing the annual financial report;
- A newly elected or appointed public official requests an extension due to poor maintenance of financial records by the predecessor official; or
- Other extenuating circumstances as determined by the AOS. **(The "Other extenuating circumstances as determined by the AOS" reason should ONLY be used for situations similar to the others listed, in that the situation is unplanned or unexpected and beyond the control of the entity.)**

**Note:** Waiting for updated note disclosure information from an outside party is not a permissible reason to request a filing extension. Your entity's notes are required to include the most current disclosure available at the time of the filing. Additionally, entities requiring financial information from component unit entities to incorporate into their financial statements should coordinate deadlines with the component unit entities to ensure the primary government meets its Hinkle System filing deadline. **See Figure 12 for a more complete list of reasons in which an extension will generally not be granted.**



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The Extension Request window will open (see Figure 9). To complete the request you will need an Extension Request Document. The Extension Request Document is a letter, in a PDF format, on entity letterhead and signed by the chief fiscal officer and a representative of the governing board of the public office or other entity required to file. The letter must state the reason for the request and indicate the requested filing extension date.”

Figure 9

**Extension Reason** includes a drop down menu (See Figure 10). Once you select the extension reason, a pop up window will appear to provide a list of reasons which are generally not reasons to request an extension, to continue you must click **Ok** (see Figure 11). If “Other extenuating circumstances” is selected you will need to include a brief explanation in the **If Other, please explain** box (see Figure 12).

Figure 10





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## Extension Request Quick Guide

The following are generally NOT reasons for requesting a filing extension:

- A planned retirement/resignation of the fiscal officer and/or other employee responsible for financial statement preparation when entity records were adequately maintained;
- A newly appointed fiscal officer or employee responsible for financial statement preparation when entity records were adequately maintained;
- Planned implementation of a new computer system;
- The hiring of and/or schedule of an entity's outside financial statement preparer/GAAP converter;
- Pending updated note disclosure information from an outside party (the entity's notes are required to include the MOST CURRENT disclosure available at the time of the filing);
- Pending component unit entity financial statements to incorporate into the entity's financial statements (the entity should coordinate deadlines with the component unit entity to ensure the primary government meets its Hinkle System filing deadline);
- The pending completion of a prior period audit;
- Lack of awareness of the filing requirement or not adequately planning time to complete financial reporting; or
- Determining the accounting for an unusual transaction (accounting for transaction should be considered and researched as part of an entity's decision to enter into complex transactions).

Ok

Figure 11

Extension Date: 06/30/2021 [What is this?](#)

Extension Reason: Other extenuating circumstances [What is this?](#)

If Other, please explain:

Extension Request Documentation: [Choose File](#) Test Response document.pdf [What is this?](#)

If "Other extenuating circumstances" is selected you will need to include a brief explanation here.

Figure 12

Click **Choose File** to begin the upload of the **Extension Request Document**. The file explorer window will open. Navigate to the file you will be uploading, select the file by clicking in the file name on your computer and click **Open** to upload the document. (see Figure 13)

Open

File name:  Adobe Acrobat Document (\*.pdf) [Open](#) [Cancel](#)

Extension Reason:  [What is this?](#)

If Other, please explain:

Extension Request Documentation: [Choose File](#) No file chosen [What is this?](#)

[Submit Request](#) [Back to Home](#)

Navigate to the file on your computer, click on the file name to select the file and click **Open**

Click **Choose File** to open the file explorer window.

Figure 13



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After completing the requirements to request the extension, click the **Submit Request** button (See Figure 14)

**HINKLE Annual Financial Data Reporting**

County | 12/31/2020 Request Extension Due Date: 5/31/2021

The Auditor of State (AOS) recognized that occasionally circumstances may arise that justify granting an extension of the annual financial report filing deadline. The AOS will NOT consider extension requests after the statutory or extended due date has passed; therefore, the extension request MUST be submitted via the Hinkle System PRIOR to the current statutory or extended due date. After that date, the extension request function below will be disabled.

Generally, the AOS will consider granting an extension to a public office or other entity required to file only under extraordinary circumstances as defined in [AOS Bulletin 2015-007](#).

To request an extension, please enter all of the information below. Once your request is submitted, you will be notified via email (using the email address of file with AOS), as well as within the application itself, whether the extension date has been approved or denied. The AOS' response will generally be received within ten (10) working days. Please refer to pages 7-8 of [Auditor of State \(AOS\) Bulletin 2015-007](#) for the AOS' extension policy.

**Extension Date** 06/30/2021 [What is this?](#)

**Extension Reason** Poor maintenance of financial records by the predecessor official [What is this?](#)

**If Other, please explain**

**Extension Request Documentation** Choose File Test Response document.pdf [What is this?](#)

**Submit Request**

**< Back to Home**

Once the information has been completed, including the file upload, click **Submit Request**

Figure 14

Once you click Submit Request, you will receive a series of questions designed to ensure all requirements for consideration of granting an extension are met as follows (see Figures 15- 20). If you cannot answer yes to each of the questions, please cancel and revise your request for an eligible reason or your entity is not eligible for an extension.

**Confirm Extension Request**

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

**Steps 1 of 6**

Is the uploaded letter presented on the letterhead of the entity for which the extension is requested?

**Yes** **Cancel**

Figure 15



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### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 2 of 6

Is the letter legally signed by BOTH the chief fiscal officer AND a representative of the governing board of the entity for which the extension is requested?

YesCancel

Figure 16

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 3 of 6

Is the extension date requested **no more than 60 days** after the statutory due date for filing the entity's financial statements?

YesCancel

Figure 17

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 4 of 6

Is the requested extension date not only selected in the extension application but also stated in the uploaded letter of request?

YesCancel

Figure 18





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### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 5 of 6

Is the specific reason(s) for the extension request, including the date(s) any event occurred, titles/job duties of impacted employees, and/or condition of entity financial records, if applicable, detailed in the uploaded letter of request AND is that reason(s) consistent with the reason for request identified in the Extension Reason field?

Yes

Cancel

Figure 19

### Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

#### Steps 6 of 6

If the extension reason is selected as "Other extenuating circumstances as determined by the AOS," is/are the situations described in the letter of request similar to others listed, in that the situation is unplanned or unexpected and beyond the control of the entity?

The following are generally **NOT** reasons for requesting a filing extension:

- A planned retirement/resignation of the fiscal officer and/or other employee responsible for financial statement preparation when entity records were adequately maintained;
- A newly appointed fiscal officer or employee responsible for financial statement preparation when entity records were adequately maintained;
- Planned implementation of a new computer system;

Yes

Cancel

Figure 20

You will receive a confirmation message in the application (See Figure 21). You will also receive an email confirmation of your extension request.

## HINKLE Annual Financial Data Reporting

County | 12/31/2020 Request ExtensionDue Date: 5/31/2021

The Auditor of State (AOS) recognized that occasionally circumstances may arise that justify granting an extension of the annual financial report filing deadline. The AOS will NOT consider extension requests after the statutory or extended due date has passed; therefore, the extension request MUST be submitted via the Hinkle System PRIOR to the current statutory or extended due date. After that date, the extension request function below will be disabled.

Generally, the AOS will consider granting an extension to a public office or other entity required to file only under extraordinary circumstances as defined in [AOS Bulletin 2015-007](#).

To request an extension, please enter all of the information below. Once your request is submitted, you will be notified via email (using the email address on file with AOS), as well as within the application itself, whether the extension date has been approved or denied. The AOS' response will generally be received within ten (10) working days. Please refer to pages 7-8 of [Auditor of State \(AOS\) Bulletin 2015-007](#) for the AOS' extension policy.

**YOUR REQUEST FOR AN EXTENSION HAS BEEN RECEIVED. A CONFIRMATION OF THE REQUEST WAS SENT TO THE EMAIL ADDRESS ON FILE WITH THE AOS.**

**TO VIEW, CLICK THE "< BACK TO HOME" BUTTON BELOW TO RETURN TO THE HINKLE SYSTEM. THE EXTENSION REQUEST STATUS WILL BE REFLECTED IN THE UPPER RIGHT CORNER OF EACH SCREEN AFTER "BEGIN FILING" IS SELECTED**

**FOR EXAMPLE:** Extension: January 1, 2017 Pending

Extension Date: 06/30/2021Submit or Cancel

Confirmation message will appear to indicate your extension request has been received.

Figure 21



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## Extension Request Quick Guide

You can now close the web page by clicking the “X” in the upper right corner of the page or **Back to Home** button to return to the first page of the application (See Figure 22).

**HINKLE Annual Financial Data Reporting**

County | 12/31/2020 Request Extension Due Date: 5/31/2021

The Auditor of State (AOS) recognized that occasionally circumstances may arise that justify granting an extension of the annual financial report filing deadline. The AOS will NOT consider extension requests after the statutory or extended due date has passed; therefore, the extension request MUST be submitted via the Hinkle System PRIOR to the current statutory or extended due date. After that date, the extension request function below will be disabled.

Generally, the AOS will consider granting an extension to a public office or other entity required to file only under extraordinary circumstances as defined in [AOS Bulletin 2015-007](#).

To request an extension, please enter all of the information below. Once your request is submitted, you will be notified via email (using the email address on file with AOS), as well as within the application itself, whether the extension date has been approved or denied. The AOS' response will generally be received within ten (10) working days. Please refer to pages 7-8 of [Auditor of State \(AOS\) Bulletin 2015-007](#) for the AOS' extension policy.

**YOUR REQUEST FOR AN EXTENSION HAS BEEN RECEIVED. A CONFIRMATION OF THE REQUEST WAS SENT TO THE EMAIL ADDRESS ON FILE WITH THE AOS.**

**TO VIEW, CLICK THE "< BACK TO HOME" BUTTON BELOW TO RETURN TO THE HINKLE SYSTEM. THE EXTENSION REQUEST STATUS WILL BE REFLECTED IN THE UPPER RIGHT CORNER OF EACH SCREEN AFTER "BEGIN FILING" IS SELECTED**

**FOR EXAMPLE:** Extension: January 1, 2017 Pending

Extension Date: 06/30/2021 [What is this?](#)

Extension Reason: Records were destroyed through fire or casualty [What is this?](#)

If Other, please explain:

Extension Request Documentation: Choose File No file chosen [What is this?](#)

**Submit Request**

**< Back to Home**

Click here to return to first page of the application.

Figure 22

You will receive an email confirmation of your extension request and will receive a separate email, generally within ten (10) working days, with the AOS' response, which will indicate if your entity's extension request has been approved or denied.

To view the status of your extension request, access your Hinkle System filing link (see Figure 1). The status of the extension request will be reflected in the upper right corner of each screen after the “Begin Filing” page. Figures 23, 24 and 25 provide examples of extension request status.

**HINKLE Annual Financial Data Reporting**

County | GAAP Due Date: 5/31/2021 Extension: June 30, 2021 Pending

1 Begin Filing Select a Filing Type

2 Data Entry Enter Financial Data

3 Upload Document Upload Financial Statements With Notes

4 Acknowledge Submit Filing To AOS

Statement Of Net Position - Governmental

Statement Of Net Position - Governmental Activities

Extension Request Status is Pending

Figure 23

**HINKLE Annual Financial Data Reporting**

School District County | GAAP Due Date: 1/29/2021 Extension: January 29, 2021 Approved

1 Begin Filing Select a Filing Type

2 Data Entry Enter Financial Data

3 Upload Document Upload Financial Statements With Notes

4 Acknowledge Submit Filing To AOS

Extension Request Status is Approved

Figure 24



# HINKLE Annual Financial Data Reporting

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The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, there's a header with the HINKLE logo and the text 'Annual Financial Data Reporting'. Below this, there's a navigation bar with 'School District', 'County', and 'GAAP'. To the right of the navigation bar, there's a status indicator 'connected' with a green dot. Below the navigation bar, there's a section for 'Extension: December 30, 2020' with a red 'Denied' status. A red circle highlights the 'Extension: December 30, 2020' and 'Denied' text. A blue arrow points from a text box on the right to the 'Denied' status. Below the extension status, there's a 'Due Date: 11/30/2020'. At the bottom, there's a progress bar with four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements With Notes), and 4. Final Review (Submit Filing To AOS).

Extension Request Status is Denied

Figure 25

Any requests for additional extensions will need to be requested through the Hinkle System as described in this guide. No extension request/additional request will be considered after the statutory or extended due date.

**PLEASE NOTE:** Resetting your entity's Hinkle System filing will delete any data that has already been entered, **including any previously approved due date extensions**; therefore, please ensure the filing type selected, as illustrated in Figure 6, is the appropriate basis of accounting.