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### Logging into eService > Hinkle System

Your entity's filing must be completed in the **AOS Hinkle Annual Financial Data Reporting System** (Hinkle System) via the entity-specific link available by logging into your entity's eServices account (see Figure 1).

The Initial and Reminder Hinkle System Notices will include a link to the eServices website. You can also access eServices through the AOS website or by bookmarking this link:

<https://eservices.ohioauditor.gov/Account/Login>

**Important:** If you have not accessed your eServices account since November 16, 2020, you will need to register as a new user to access eServices.

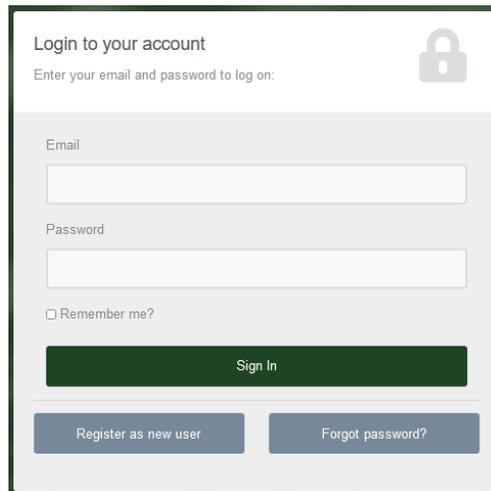


Figure 1

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

### Accessing the Hinkle System

Once you have logged in, look for “Hinkle System” in the left menu (see Figure 2).

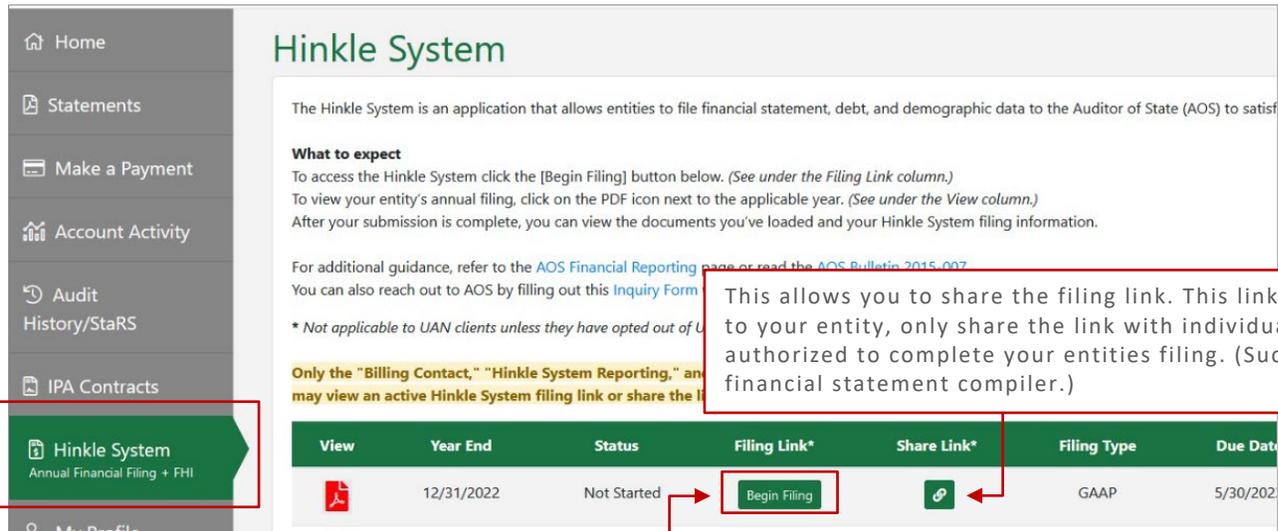


Figure 1

⚠ Note: Once a filing has been submitted, the filing link will be locked.

If you click on the link icon  under the **Share Link** column, a window will pop up (see Figure 3) for you to enter the information of the person you wish to send the filing link to.

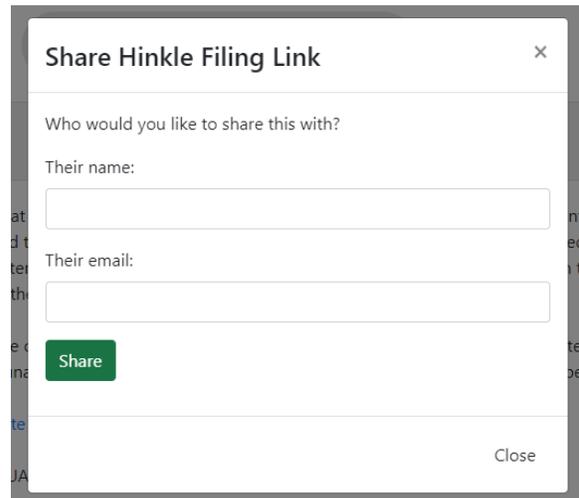


Figure 3

To access your filing links, click the **[Begin Filing]** button under the “Filing Link” column for the appropriate year-end. This will take you into the Hinkle System to file. (see Figure 2).

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

The first page you come to will have your information displayed at the top of the page with detailed instructions for you to read through before continuing.

**HINKLE** Annual Financial Data Reporting

|                    |                      |
|--------------------|----------------------|
| <b>Entity Name</b> | Your School District |
| <b>County</b>      | Your County          |
| <b>Filing Year</b> | June 30, 2025        |

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) [§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) [Ch. 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 [§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, which have 120 days) following fiscal year-end to submit their annual financial reports to the AOS. 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 Hinkle System.

Figure 4

After reading the instructions, click the [**Begin Filing**] button (see Figure 5).

o **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**

- Basic Financial Statements
  - Statement(s) – or Combined Statement(s) – of Receipts, Disbursements, and Changes in Fund Balances
  - Notes to the Basic Financial Statements

The file to upload must be a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).

6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.

NOTE: The information **CANNOT** be changed once this step has been completed.

**Before you begin filing...**

**Important: Be sure to read the conditions below before you file.**

Be sure that both of the following conditions are met:

- Only **one** user at a time is working within the Hinkle System on your filing.
- Only **one** window or tab of your Hinkle System filing is open at a time.

If these conditions are not met, you may encounter unexpected behavior.

**Begin Filing** **Reset Filing Type**

Figure 5

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

### Step 1: Begin Filing

Select a Filing Type

After clicking the [**Begin Filing**] button, a warning pop up window will appear (see Figure 5).

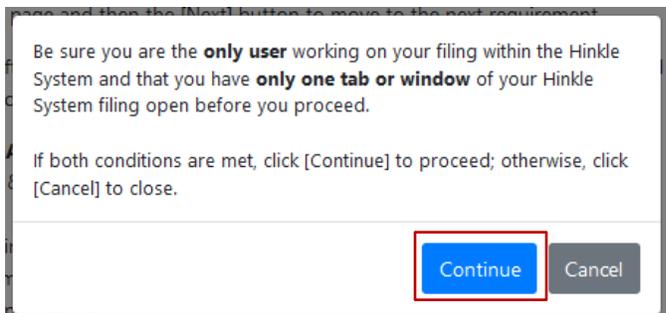


Figure 5

After clicking **Continue**, the following page will appear (see Figure 6). From there you will select the entity's filing type of your entity's annual financial report.

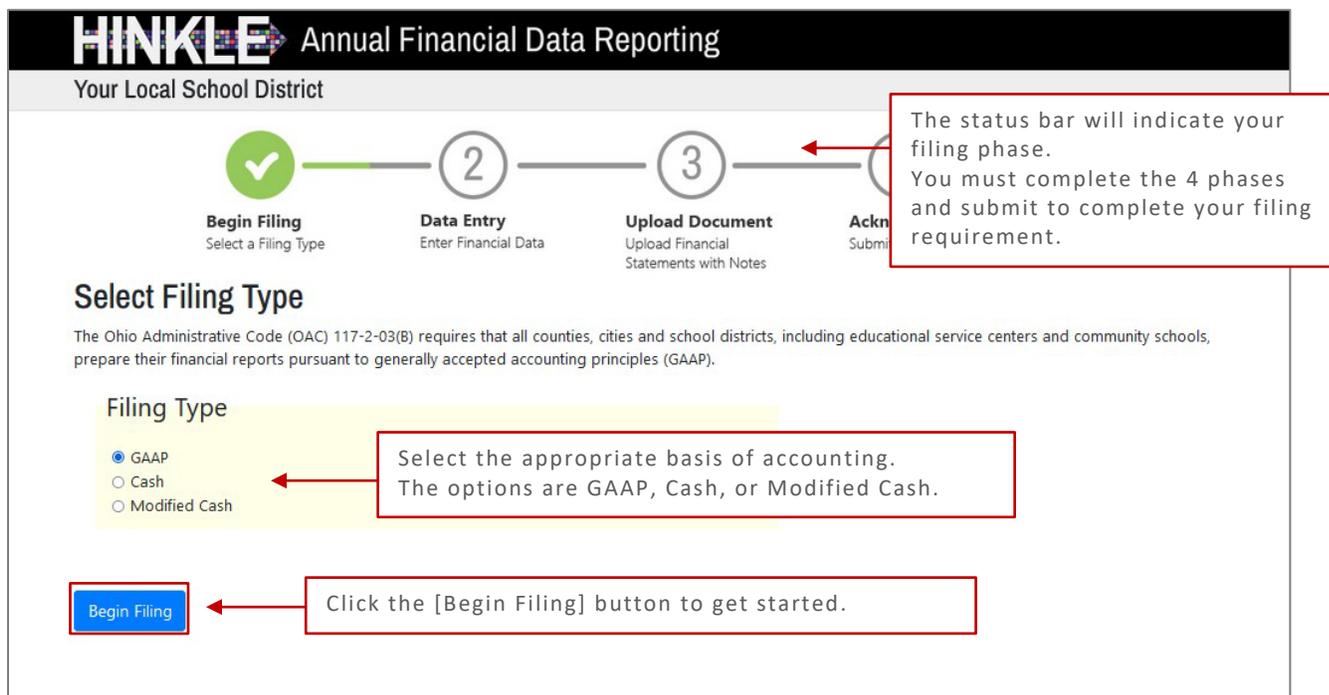


Figure 6

Note: The Ohio Administrative Code (OAC) [117-2-03\(B\)](#) requires that all school districts, including educational service centers, prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

If **Cash** or **Modified Cash** filing type is selected, the following message will appear:

**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.**

If you selected the correct filing type, simply click the **[Begin Filing]** button **again** to proceed with your selection.

## Reset Filing Type

**Note:** If you do not need to Reset your Filing Type skip to **Step 2: Data Entry**

If at some point you realize you need to change your filing type, simply reset the filing type by going back to the first page and clicking the **[Reset Filing Type]** button to rest the filing type (see Figure 7). This will clear all the information you have entered up to this point and allow you to restart.

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, there is a header with the HINKLE logo and the text 'Annual Financial Data Reporting'. Below the header, there is a list of filing options, including 'Fund Financial Statements', 'Notes to the Basic Financial Statements', and 'Regulatory Cash Basis Entities (commonly referred to as AOS basis)'. A yellow box with an information icon contains the text 'Before you begin filing...'. Below this, there is a red box with the text 'Important: Be sure to read the conditions below before you file.' and a list of conditions. At the bottom, there are two buttons: 'Begin Filing' (blue) and 'Reset Filing Type' (red). A red box with an arrow pointing to the 'Reset Filing Type' button contains the text 'This button will appear only on the first page of the Hinkle System AFTER you have begun filing.'

Figure 7

After you select the **[Reset Filing Type]** button, a warning screen will appear (Figure 8).

The screenshot shows the HINKLE Annual Financial Data Reporting interface with a warning screen. At the top, there is a header with the HINKLE logo and the text 'Annual Financial Data Reporting'. Below the header, there is a red box with the text 'WARNING!'. Below this, there is a paragraph of text: 'Selecting this option will reset your filing and delete any data you have already entered. Selecting this option will also delete any previously approved due date extensions. 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, just select the CANCEL button to return to the previous page.' At the bottom, there are two buttons: 'Cancel' (blue) and 'Reset' (red).

Figure 8

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

### Step 2: Data Entry

Enter Financial Data

After the correct filing type has been selected, the following page will appear (see Figure 9).

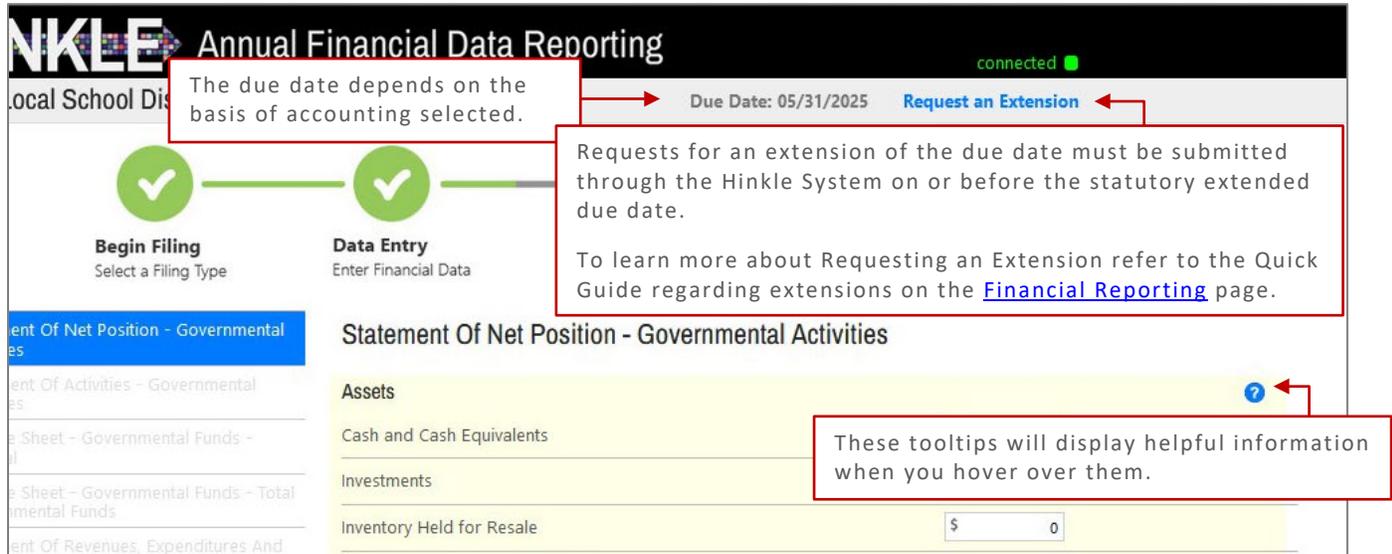


Figure 9

**Note:** The  symbols identified above are located throughout the application to help with each financial statement, certain account line items, and other requirements.

**Helpful Tip:** If questions arise that are not addressed in this Quick Guide, refer to the FAQs on the [Financial Reporting](#) page. If your questions still are not addressed, you can fill out the inquiry form ("Hinkle System Filing Inquiry" in the Side Menu).

**GASB 68 & 75 – Accounting and Financial Reporting for Pensions and Other Post-Employment Benefits (OPEB)** – To accommodate the requirement to report pension and OPEB liabilities in GAAP financial statements, the GAAP reporting shell in the Hinkle System reports the components of the pension liability, the OPEB liability and the related deferred Outflows and Inflows of Resources separately (see Figure 10 and Figure 11).



Figure 10

|   |      |
|---|------|
| Notes Payable                                     | \$ 0 |
| <b>Long-Term Liabilities:</b>                     |      |
| Due Within One Year                               | \$ 0 |
| Due in More Than One Year - Net Pension Liability | \$ 0 |
| Due In More Than One Year - OPEB                  | \$ 0 |
| Due in More Than One Year - Other Amounts         | \$ 0 |
| Other Liabilities                                 | \$ 0 |
| Total Liabilities                                 | \$ 0 |
| <b>Deferred Inflows of Resources</b>              |      |
| Pension Related                                   | \$ 0 |
| Deferred Inflows of Resources - OPEB              | \$ 0 |
| Other Amounts                                     | \$ 0 |
| Total Deferred Inflows of Resources               | \$ 0 |

Report the Net Pension Liability separately from other long-term liabilities.

Due in More Than One Year - Net Pension Liability  
 Due In More Than One Year - OPEB

Report the **Deferred Inflows of Resources** related to pension separately from all other deferred inflows of resources.

**Deferred Inflows of Resources**  
 Pension Related  
 Deferred Inflows of Resources - OPEB

Figure 11

### Save Progress and Continue

You can save your progress any time and continue where you left off without starting from the beginning, whether it's within a few hours or a week or two later.

To save your progress, click the **[Save Changes]** button at the bottom of the page (see Figure 12).



Figure 12

When you are completely done filling out the information on this page, simply click **[Save Changes]** before clicking **[Next >]** to continue.

**Note:** The prior financial statement/requirement may be accessed by clicking the [**< Previous**] button whenever the button is present.

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

Once you move to the next page you will notice that the navigation between the last statement and the current one is now active (see Figure 13). You can toggle between them if you need to go back and make changes.

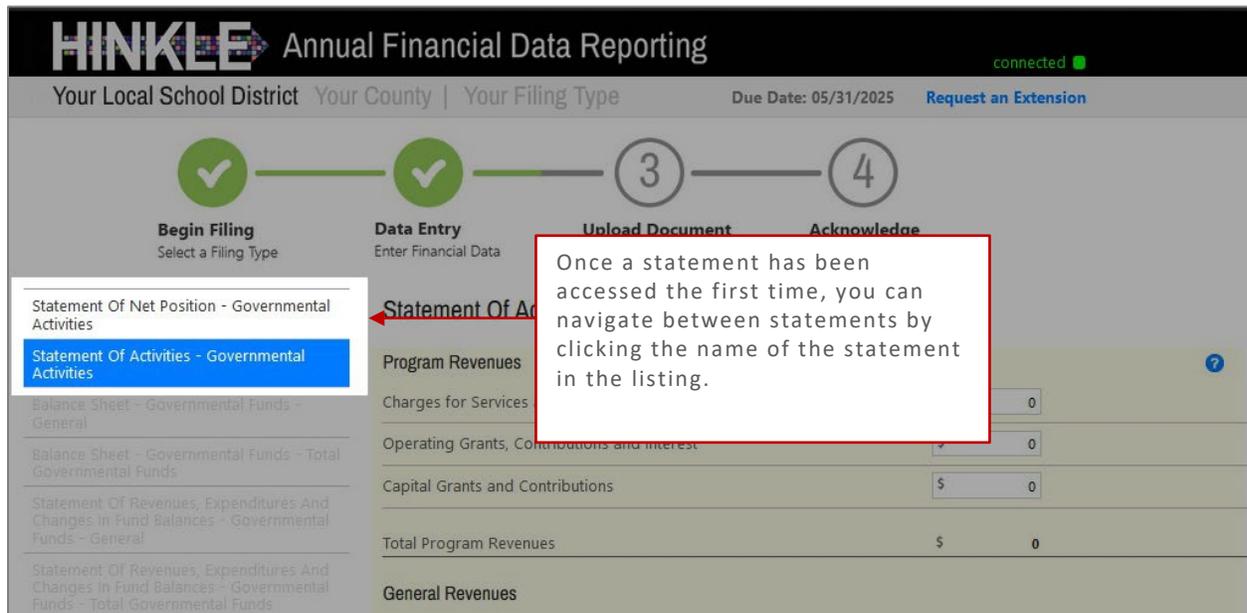


Figure 13



Figure 14

Go through each section, entering the data needed, saving changes as you go through each section (see Figure 14).

Not only can you click each menu item once they have been accessed but you also can access the prior financial statement/requirement by clicking the [ < Previous] button (as in Figure 12) whenever the button is present.

**Note:** The Hinkle System requires a negative sign (-) preceding other non-operating expense amounts to accurately perform calculations.

When you get to the second-to-last option under “**Long Term Obligations At Year End**,” report the Net Pension Liability as Long Term Obligations at Year End (see Figure 15).

|  |   |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
|--|---|--------------------------|------|---------------|------|---------------|------|----------------|------|-------------------------------|------|-----------------------|------|--|------|
| <p>Statement Of Net Position - Governmental Activities</p> <hr/> <p>Statement Of Activities - Governmental Activities</p> <hr/> <p>Balance Sheet - Governmental Funds - General</p> <hr/> <p>Balance Sheet - Governmental Funds - Total Governmental Funds</p> <hr/> <p>Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General</p> <hr/> <p>Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds</p> <hr/> <p style="background-color: #0070C0; color: white; padding: 2px;">Long Term Obligations At Year End - Governmental</p> <hr/> <p>Other information - Demographics</p> | <h3 style="text-align: center;">Long Term Obligations At Year End - Governmental <span style="float: right;">?</span></h3> <table style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #FFFF00;"> <td style="width: 70%;">General Obligation Bonds</td> <td style="width: 30%; text-align: right;">\$ 0</td> </tr> <tr> <td>Notes Payable</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Loans Payable</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Capital Leases</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Miscellaneous Long Term Bonds</td> <td style="text-align: right;">\$ 0</td> </tr> <tr style="border: 2px solid red;"> <td>Net Pension Liability</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Net Other Post Employment Benefit (OPEB) Liability</td> <td style="text-align: right;">\$ 0</td> </tr> </table> | General Obligation Bonds | \$ 0 | Notes Payable | \$ 0 | Loans Payable | \$ 0 | Capital Leases | \$ 0 | Miscellaneous Long Term Bonds | \$ 0 | Net Pension Liability | \$ 0 | Net Other Post Employment Benefit (OPEB) Liability | \$ 0 |
| General Obligation Bonds   | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| Notes Payable  | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| Loans Payable  | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| Capital Leases   | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| Miscellaneous Long Term Bonds  | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| Net Pension Liability  | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| Net Other Post Employment Benefit (OPEB) Liability   | \$ 0  |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |
| <div style="display: flex; justify-content: space-around; align-items: center;"> <span style="background-color: #0070C0; color: white; padding: 5px 15px; border-radius: 3px;">&lt; Previous</span> <span style="background-color: #808080; color: white; padding: 5px 15px; border-radius: 3px; opacity: 0.5;">Save Changes</span> <span style="background-color: #0070C0; color: white; padding: 5px 15px; border-radius: 3px;">Next &gt;</span> </div>  |   |                          |      |               |      |               |      |                |      |                               |      |                       |      |  |      |

Figure 15

Once all of your information has been entered and you’re now on the last section “**Other Information – Demographics**,” save your changes. Then click the [Next >] button to continue the process.

### Step 3: Upload Document

Upload Financial Statements with Notes

At this stage, a **single PDF** file of the final, full, unaudited financial reporting package that is ready for audit must be uploaded (see Figure 16).

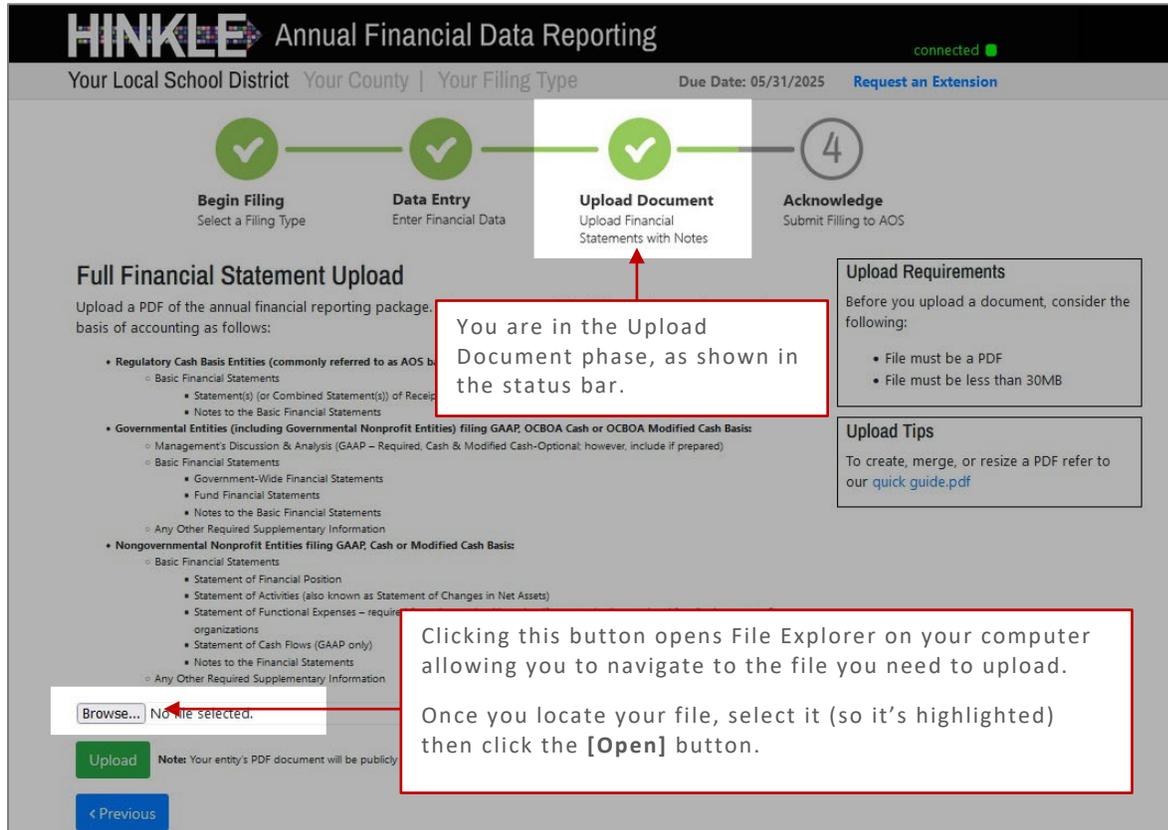


Figure 16

The file must be a single PDF file and must be less than 30MB.

**Important:** Uploading subsequent PDF files will override the previous file upload and only the last uploaded file will be transmitted to the AOS.

**Helpful Tip:** If you need guidance on how to create a PDF or how to merge multiple PDF files, there's an in-depth Quick Guide in the References section of the [Financial Reporting](#) page that will walk you through converting, merging, and resizing your PDF files.

Once the correct file has been selected, press the green **[Upload]** button (see Figure 17).

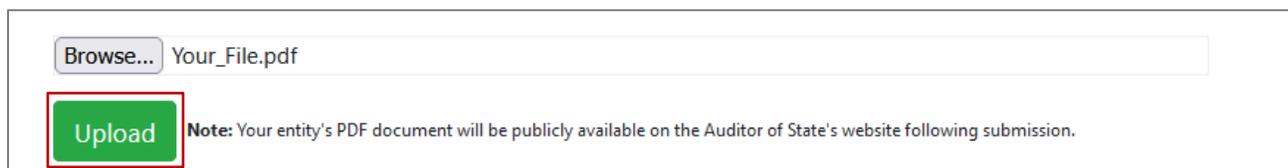


Figure 17

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

### Confirm your Document

Once you've uploaded your document you will receive a message that reads...

#### NEXT STEPS:

1. Your financial statement file has been uploaded. Be sure to **review your uploaded file** for accuracy and ensure that it contains the financial statements and notes to the financial statements.
2. Once you have verified the accurate file has been uploaded, proceed to the final step to submit the Hinkle System filing by clicking the **[Next >]** button at the bottom of the page.

You should view your uploaded file to confirm the correct file was uploaded before moving on to the next page.

**HINKLE** Annual Financial Data Reporting connected ■

Your Local School District | Your County | Your Filing Type Due Date: 05/31/2025 [Request an Extension](#)

Progress: **4** (Acknowledge) | Upload Document | Data Entry | Begin Filing

**NEXT STEPS:**

1. YOUR FINANCIAL STATEMENTS FILE HAS BEEN UPLOADED; HOWEVER, [VIEW UPLOADED FILE HERE TO INSURE IT IS THE ACCURATE FILE THAT CONTAINS THE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.](#)
2. ONCE YOU HAVE VERIFIED THE ACCURATE FILE HAS BEEN UPLOADED, PROCEED TO THE FINAL STEP TO SUBMIT THE HINKLE SYSTEM FILING BY CLICKING THE "NEXT" BUTTON AT THE BOTTOM OF THIS WEBPAGE.

**Upload Requirements**  
Before you upload a document, consider the following:

- File must be a PDF
- File must be less than 30MB

**Upload Tips**  
To create, merge, or resize a PDF refer to our [quick guide.pdf](#)

**Full Financial Statement Upload**  
Upload a PDF of the annual financial reporting package on the following basis of accounting as follows:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
  - Basic Financial Statements
    - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
    - Notes to the Basic Financial Statements
- **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
  - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional; however, include if prepared)
  - Basic Financial Statements
    - Government-Wide Financial Statements
    - Fund Financial Statements
    - Notes to the Basic Financial Statements
  - Any Other Required Supplementary Information
- **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
  - Basic Financial Statements
    - Statement of Financial Position
    - Statement of Activities (also known as Statement of Changes in Net Assets)
    - Statement of Functional Expenses – required for voluntary health and welfare organization, optional for all other nonprofit organizations
    - Statement of Cash Flows (GAAP only)
    - Notes to the Financial Statements
  - Any Other Required Supplementary Information

Browse... No file selected.

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous Next >

Figure 18

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 18.

Then click **[Next >]** to move to the Acknowledgment page to complete your submission.

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

### Step 4: Acknowledgment

Submit Filing to AOS

Enter the **Name**, **Title** and **Email** of the individual completing the submission process (see Figure 19).

**HINKLE** Annual Financial Data Reporting

Your Local School District Your County Acknowledge

**Begin Filing**  
Select a Filing Type

**Data Entry**  
Enter Financial Data

**Upload Document**  
Upload Financial Statements with Notes

**Acknowledge**  
Submit Filing to AOS

You are now on the fourth and final step of filing!

Name

Title

Email

I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

**NOTE:** Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.

< Previous Submit

Click the checkbox to acknowledge.

Figure 19

Select the checkbox to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected.

**Important:** The data entered into the Hinkle System **cannot** be modified once the Submit button has been clicked. So be sure the final data to be reported is entered prior to submitting.

Once you click **[Submit]** you will receive one last message that reads (Figure 20):

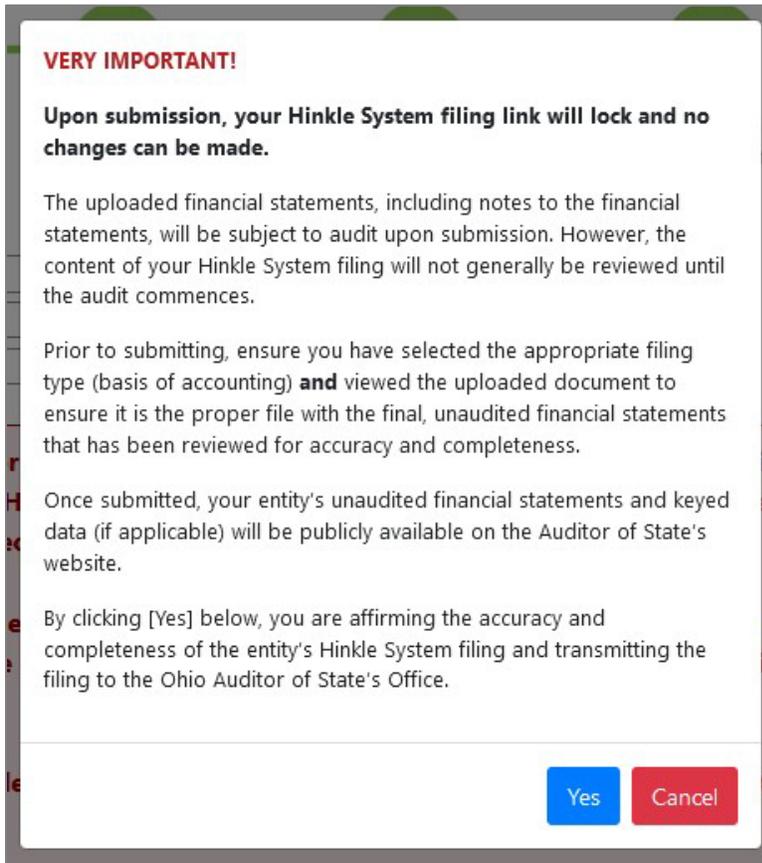


Figure 20

When you click **[Yes]** to submit, the button will change to indicate **[Please Wait...]** (Figure 21).

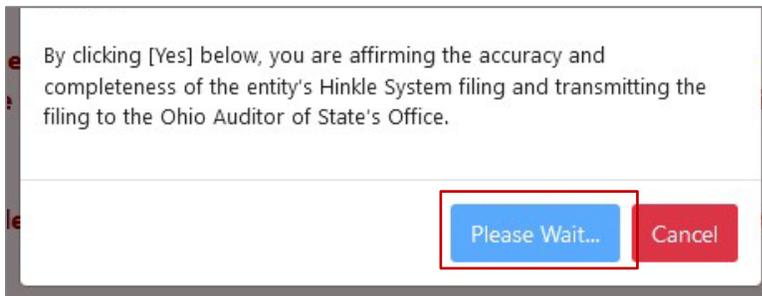


Figure 21

**Important:** Do not close the window or log off until the “Thank you for filing” message appears (see Figure 22). **The submission progress may take a few minutes**, depending on how large your file upload is and how many other entities are using the system.

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

### Types of Messages

The following message (Figure 22) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §[117.38](#), and in accordance with GAAP, as required by Ohio Administrative Code [117-2-03\(B\)](#).

The screenshot shows an email header with the HINKLE logo and the text "Annual Financial Data Reporting". The main body of the email contains the following text:

Thank you for filing Your Local School District, Your County's 2023 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. If you have questions, fill out this [inquiry form](#).

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the *Audits* tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. \*\*

**Uniform Accounting Network (UAN) clients:** As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the *Audits* tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable\*, will be available within your entity's [eServices account](#). Once logged in, select "Hinkle System" in the left menu. 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.

**Note:** If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC §117.38.

\* Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to [FHIndicators@ohioauditor.gov](mailto:FHIndicators@ohioauditor.gov).

\*\* The AOS [eServices account](#) audit document upload is currently not available for the following entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other

Figure 22

In addition to the message in Figure 22...

The Auditor of State's office provides a method to upload documents via your AOS eServices account in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the *Audits* tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. \*\*

**Uniform Accounting Network (UAN) clients:** As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the *Audits* tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Example 1

Depending on the following you may receive various messages in red. For example:

If GAAP financial statements were **not** submitted to the Auditor of State as required by OAC 117-2-03(B) regardless of the date submitted, the following paragraph will be included in the message in addition to information shown in Figure 22.

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

OAC 117-2-03(B) requires all counties, cities and school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, economic development corporations and county land reutilization corporations; ORC §1726.11 requires all development corporations and OAC 126:3-1-01(A)(2)(a) requires all universities and colleges – to prepare their financial statements pursuant to generally accepted accounting principles (GAAP).

**Your entity did not file GAAP basis financial statements.**

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

### Example 2

**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 OAC 117-2-03(B) but **not** in accordance with the timing requirements specified in ORC §117.38, including any approved extension, the following paragraphs (Example 3) will be included in the message in addition to the information shown above.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC 126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

**Your entity did not file by the statutory or extended due date.**

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

### Example 3

In addition to the completed message (Examples 1, 2, or 3), an email will be sent to the email address entered on the acknowledgment page and the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgment page).

### Reviewing your Filings

You can view your Hinkle System filings, by logging back into your entity’s eServices account. Going to the “Hinkle System” in the left menu. To view your submitted filings, click the PDF icon under the “View” column for the appropriate year-end date (See Figure 24). [Login Now >>](#)

The screenshot shows the Hinkle System dashboard. On the left is a navigation menu with options like Home, Statements, Make a Payment, Account Activity, Audit History/StARS, IPA Contracts, Hinkle System (highlighted), My Profile, Document Center, and Contact Us. The main content area is titled "Hinkle System" and contains instructions on how to use the system. Below the instructions is a table of filings:

| View | Year End   | Status      | Filing Link*                 | Share Link* | Filing Type | Due Date  | Filing Date |
|------|------------|-------------|------------------------------|-------------|-------------|-----------|-------------|
|      | 12/31/2024 | Not Started | <a href="#">Begin Filing</a> |             | GAAP        | 5/30/2025 |             |
|      | 12/31/2022 | Submitted   |                              |             | GAAP        | 5/31/2023 | 5/31/2022   |

A red callout box with an arrow points to the PDF icon in the first row of the table, containing the text: "Click the document for the year-end filing to be viewed."

Figure 24

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 25). The Viewer provides filing details including access to the uploaded PDF file and to the keyed data which can be exported to Excel.

The screenshot shows the "Financial Data Viewer" interface. At the top, it says "HINKLE Annual Financial Data Reporting" and "Financial Data Viewer". Below this, it displays "Filing details for Your School District" with the following information:

- Entity ID: 000000
- Entity Type: Local School District
- Filing Type: GAAP
- Filing Period: December 31, 2025
- Audit Opinion: **Is Noncompliant**

There are three callout boxes with arrows pointing to specific elements:

- A red callout box points to the "View All Details" link, containing the text: "This link opens additional filing details, including the uploaded PDF file."
- A red callout box points to the "Expand All Statements" link, containing the text: "Expand All Statements" is the data that's been entered into the Hinkle System
- A red callout box points to the "Export to Excel" link, containing the text: "Export to Excel" lets you download an Excel file of the data entered into the Hinkle System.

Below the filing details, there is a table of financial statements with various titles like "Statement of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General".

Figure 25

# HINKLE Annual Financial Data Reporting

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When you click on “View All Details,” the following window opens (see Figure 26).

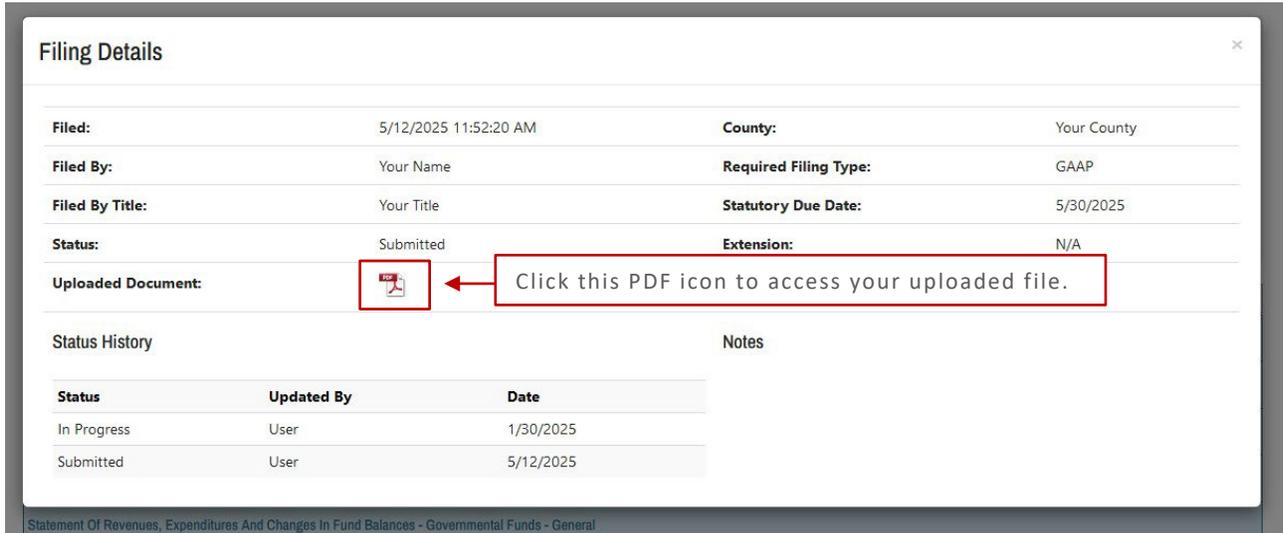


Figure 26

This window provides details of the filing history for this year end. The document uploaded into the Hinkle System is available for viewing, printing, or saving from this screen. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by the Hinkle System Managers.

**Please Note:** The data keyed into the Hinkle System and the PDF file uploaded into the system will be publicly available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all local school districts reporting under the same basis of accounting. A link to the PDF of the uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates, and links to the PDF filed for each entity type with a requirement to file annual financial statements and notes with the Auditor of State. The [Summarized Annual Financial Reports](#) and the Unaudited Annual Report Filing Status are available on the AOS website.

### eServices Document Center

The Auditor of State’s office provides a method to upload documents via your eServices account in preparation for the audit of your entity’s financial statements. Documents normally requested at the beginning of an audit are listed in the “Audits” tab under the Document Center (see Figure 27). Certain documents can be uploaded any time after the reporting year has ended rather than waiting for the audit to begin. [Login Now >>](#)

The Document Center will have a list of Project Numbers related to your entity. If the year-end for the project has passed, a **[View Project Documents]** button will be available (see Figure 27).

The screenshot shows the Hinkle Document Center interface. At the top, there is a header with the Ohio Auditor of State logo, a current balance of \$0.00, and a Hinkle Filing Status indicator. The left sidebar contains navigation options: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System, My Profile, Document Center (highlighted with a red box), and Contact Us. The main content area is titled 'Document Center' and has two tabs: 'Audits' (highlighted with a red box) and 'AOS Notifications/Other Filings'. Below the tabs, there is a section for 'Audit Documentation Submission' with instructions and a note. A table lists project numbers, periods, and years within the audit. A 'View Project Documents' button is highlighted with a red box and an arrow pointing to it from a text box.

| Project Number   | Period              | Year Within Audit |  |
|------------------|---------------------|-------------------|--|
| 012345TQR6-FA789 | 1/1/2025-12/31/2025 | 2023 (1 / 1)      | Financial period has not ended.        |
| 012345TQR6-FA788 | 1/1/2024-12/31/2024 | 2022 (1 / 1)      | <a href="#">View Project Documents</a> |

This button gives you access to the list of documents request for each year.

Figure 27

# HINKLE Annual Financial Data Reporting

## Quick Guide for School Districts

From there the View Projects Documents will display the list of requested documents (see Figure 28). Log in to see a complete list of Document Types.

The screenshot shows the 'Document Center' interface. At the top, it displays 'OHIO AUDITOR OF STATE KEITH FABER', a current balance of '\$0.00', and 'HINKLE FILING STATUS: Up-to-date'. A sidebar on the left contains navigation options: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System (Annual Financial Filing + FHI), My Profile, Document Center (highlighted), and Contact Us. The main content area is titled 'Document Center' and includes 'Documentation Requested for Audit' instructions. Below this is a table of 'Project Documents for 012345TQR6-FA89: Year 1 / 1 (2025)'. The table has columns for Document Type, File Name, Uploaded, and Uploaded By. The first row, 'Summary Fund Report', has 'No file found.' in the File Name column and a green 'Upload' button in the Uploaded By column, which is highlighted with a red box.

| Document Type              | File Name      | Uploaded | Uploaded By                           |
|----------------------------|----------------|----------|---------------------------------------|
| Summary Fund Report        | No file found. |          | <input type="button" value="Upload"/> |
| Detail Fund Report         | No file found. |          | <input type="button" value="Upload"/> |
| Non-Payroll Check Register | No file found. |          | <input type="button" value="Upload"/> |
| Payroll Check Register     | No file found. |          | <input type="button" value="Upload"/> |
| Detail Revenue Report      | No file found. |          | <input type="button" value="Upload"/> |

Figure 28

After clicking the [Upload] button, the following window will open (see Figure 29). Browse your files to navigate to the file to be uploaded once that file is selected click [Open].

The screenshot shows a dialog box titled 'Upload File For Project: 012345TQR6-FA89'. It has a close button (X) in the top right corner. The main content area shows 'Summary Fund Report' on the left, a 'Browse...' button in the middle, and 'No file selected.' on the right. A red box highlights the 'No file selected.' text with an arrow pointing to it, and a text box contains the instruction: 'Once the file has been selected and opened, you will see your file name listed here.' At the bottom right, there are 'Close' and 'Submit' buttons, with the 'Submit' button highlighted by a red box.

Figure 29

Click [Submit] when you are ready to submit your file. Repeat for each document type requested.

### Document Requests

The document center also includes a list of other documents to be gathered for an audit.

#### **Additional documentation required to be provided at time of the audit**

In addition to uploading the data requested above, gather the following documentation, if applicable, to provide to the auditors at the beginning of the audit (you do not upload these documents):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online-access bank statements for confirmation of accounts (DO NOT provide passwords.)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or “pay-in book”
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs, if applicable, including corrective action plan

### Questions and Contact Information

If questions arise that are not addressed in this Quick Guide or in the **Frequently Asked Questions** document on the [Financial Reporting](#) page, contact the Auditor of State’s Office by filling out this [Audit Inquiry Form](#).