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). Select financial data is inputted into the Hinkle System and a PDF of the complete unaudited financial statements, including notes to the financial statements, is required to be uploaded into the Hinkle System.

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).
After clicking the **Begin Filing** button, a warning pop up window will appear (see Figure 3). Please ensure that you are the only user working within the Hinkle System on your filing and that you only have one tab/window of your Hinkle System filing open before you proceed. If both conditions are met, click **Continue** to proceed, otherwise click **Cancel**.

![Figure 3](image)

Once you click the **Continue** button, the following webpage will open (see Figure 4). Select the filing type of your annual financial report. The options are GAAP, Cash (OCBOA Cash) or Modified Cash, (OCBOA 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 all Cities and Counties to prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

![Figure 4](image)

If the Cash or Modified Cash filing type (see Figure 4) is selected, the following message will appear (see Figure 5). The **Begin Filing** button will need to be clicked again in order to proceed with the current selection.

![Figure 5](image)
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 6).

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 7). Resetting your filing type will delete any data you have entered. Resetting will also delete any previously approved due date extensions. 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 4) 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 4) button, the following webpage will open (see Figure 8). Enter the amounts from the Governmental Activities column of the Statement of Net Position.

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.

**GASB 68 & 75 - Accounting and Financial Reporting for Pensions and Other Post-Employment Benefits (OPEB)** – In order 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 9 and Figure 10).

*Figure 8*

*Click here to view the help screen available for the completion of this financial statement.*

Requests for extensions of due dates are required to be requested through the Hinkle System on or before the statutory/extended due date. Please reference the separate **Quick guide regarding extensions**.

*Figure 9*

Report the deferred outflows of resources related to pension and OPEB separately from all other deferred outflows of resources.
Report the net pension liability & the OPEB liability separately from other long term liabilities.

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

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 11).

Then click the Next button (see Figure 11). The following webpage will open (see Figure 12). Enter the amounts from the Governmental Activities column of the Statement of Activities.
Once the information has been entered, click the Save Changes button which appears at the bottom of the webpage (see Figure 13).

Note: The prior financial statement/requirement may be accessed by clicking the Previous button (see Figure 13) whenever the button is present.

Click the Next button (see Figure 13) after saving your changes. The following webpage will open (see Figure 14). Enter the amounts from the General Fund column of the Balance Sheet for Governmental Funds.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 15).

Then click the **Next** button (see Figure 15). The following webpage will open (see Figure 16). Enter the amounts from the **Total Governmental Funds** column of the **Balance Sheet** for **Governmental Funds**.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 17).

Click the **Next** button (see Figure 17). The following webpage will open (see Figure 18). 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 (-) to precede other financing use amounts to accurately perform calculations.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 19).

Click the **Next** button (see Figure 19).  The following webpage will open (see Figure 20).  Enter the amounts from the Total Governmental Funds column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds.  **Note:** The Hinkle System requires a negative sign (-) preceede other financing use amounts to accurately perform calculations.
Figure 20

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 21).

Figure 21

Click the **Next** button (see Figure 21). The following webpage will open (see Figure 22). Data from selected proprietary enterprise funds will be entered into the Hinkle System in the following pages.
For Cities, data will be gathered for the Water, Sewer, Electric and Landfill funds. For Counties, data will be gathered for the Water, Sewer and Landfill funds. If your entity does not have one of these funds, click the Not Applicable check box as indicated in Figure 22. Important! – Ensure no data has been entered in the pages if clicking the Not Applicable check box. Clicking Not Applicable does not remove any previously entered data.

Enter the amounts from the Water Fund column of the Statement of Net Position for Proprietary Funds.

Once the information has been entered, click the Save Changes button which appears at the bottom of the webpage (see Figure 23).
Click the **Next** button (see Figure 23). The following webpage will open (see Figure 24). Enter the amounts from the Sewer Fund column of the Statement of Net Position for Proprietary Funds.

If your entity does not have these operations, click the box indicating **Not Applicable**.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 25).
Click the **Next** button (see Figure 25). The following webpage will open (see Figure 26). Enter the amounts from the Electric Fund column of the Statement of Net Position for Proprietary Funds.

![Figure 26](image)

If your entity does not have these operations, click the box indicating **Not Applicable**.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 27).

![Figure 27](image)

Click the **Next** button (see Figure 27). The following webpage will open (see Figure 28). Enter the amounts from the Landfill Fund column of the Statement of Net Position for Proprietary Funds.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 29).

Click the **Next** button (see Figure 29). The following webpage will open (see Figure 30). Enter the amounts from the Water Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 31).

If your entity does not have these operations, click the box indicating **Not Applicable**.

Click the **Next** button (see Figure 31). The following webpage will open (see Figure 32). Enter the amounts from the Sewer Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 33).

Click the **Next** button (see Figure 33). The following webpage will open (see Figure 34). Enter the amounts from the Electric Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) to precede other non-operating expense amounts to accurately perform calculations.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 35).

Click the **Next** button (see Figure 35). The following webpage will open (see Figure 36). Enter the amounts from the Landfill Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The Hinkle System requires a negative sign (-) precede other non-operating expense amounts to accurately perform calculations.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 37).

Click the **Next** button (see Figure 37). The following webpage will open (see Figure 38). Enter the amounts of your long-term obligations existing at year-end for the governmental and business-type (proprietary) activities by type of debt issue.
If the Pension and OPEB Net Liability is allocated to both Unrestricted and Restricted Net Assets/Position, please enter the percentage of the allocation to each below (see Figure 39). **Note:** The application default is 100% Unrestricted Net Assets/Position and the total of the percentages entered must equal 100%. The % indicated will be applied to both Pension and OPEB Net Liabilities.

![Figure 39](image_url)

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 39).
Click the Next button (see Figure 39). The following webpage will open (see Figure 40). Enter information related to the demographics of your entity.

Once the information has been entered, click the Save Changes button (see Figure 40). Then click the Next button (see Figure 40). The following web page will open (see Figure 41). 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 **Choose File** button, navigate to the directory with the file you will upload into the system (See Figure 42).

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 43). If the file selection is correct, click the green **Upload** button (See Figure 43) to upload the file into the Hinkle System.

The File explorer will open once you click the **Choose File** button. Navigate to the file to be uploaded and click **Open**.

If you click on the upload button without a file selected you will receive “Please select a File to Upload” message.

Use the **Choose File** button to navigate to the file location.

The selected file will appear in this field.

Once the correct file is selected, press the green **Upload** button.
The following message will appear if your file has been successfully uploaded (See Figure 44), 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 44).

Figure 44

The following web page will open (see Figure 45). Enter the name, title and email 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 prior to submitting.

Figure 45

Once you have clicked the Submit button, a pop up box will appear to confirm you want to transmit your Hinkle System filing to the Auditor of State (See Figure 46). This message also reminds you the filed information will be publicly available on the Auditor of State’s website after submission. Click the Cancel button to go back for further review of your filing. Click the Yes button to complete the submission. 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 prior to submitting.
VERY IMPORTANT!

**Upon submission, your Hinkle System filing link will lock and no changes can be made.** The uploaded financial statements, including notes to the financial statements, will be subject to audit upon submission. However, the content of your Hinkle System filing will not generally be reviewed until the audit commences.

Prior to submitting, please ensure you have selected the appropriate filing type (basis of accounting) and viewed the uploaded document to ensure it is the proper file with the final, unaudited financial statements that has been reviewed for accuracy and completeness.

Once submitted, your entity’s unaudited financial statements and keyed data (if applicable) will be publicly available on the Auditor of State’s website.

By clicking “Yes” below, you are affirming the accuracy and completeness of the entity’s Hinkle System filing and transmitting the filing to the Ohio Auditor of State’s Office.

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When you click **Yes** to submit (see Figure 46), the button will change to indicate **Please Wait** (See Figure 47). Please do not close the window or log off until the Thank you for filing message appears (See Figure 48). The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.
Figure 47

The following message (see Figure 48) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code Section 117.38, and in accordance with GAAP, as required by Ohio Administrative Code 117-2-03(B).

Figure 48

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 paragraph (see Figure 49) will also be included in the message in addition to information shown in Figure 48. 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 paragraphs (see Figure 50) will also be included in the message in addition to the information show in Figure 48 after clicking the Submit button (see Figure 45).

In addition to the completed message (Figure 48, 49 or 50), an email (Figure 51) will be sent to the email address entered on the acknowledgement page (Figure 45) and the primary contact on file with the Auditor of State’s office (if different from the email entered on the acknowledgement page) (Figure 45).
Your entity can view your Hinkle System filings, using your entity’s eServices account here. Click on the eServices Website button (See Figure 52).

The Customer Log-in window will appear (See Figure 53). To access your entity’s Hinkle System link, enter the email address and password for your entity’s eservices account.
Once you have logged in, click the **Hinkle System** tab on the left side of the page (See Figure 54).

![Figure 54](image)

Click Hinkle System

To access your filing links, click **Begin Filing** under Filing Link column for the appropriate year-end (See Figure 55). This will take you into the Hinkle System to file. (Refer to Figure 1) To view your submitted filings, click the View column for the appropriate year end date (See Figure 55).

![Figure 55](image)

Click here to access filings links

Click here to access submitted filings

Once you click on the desired year end in the Year End column, the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 56).
The Viewer provides filing details including access to the keyed data which can be exported to excel and to the PDF file uploaded. To access the PDF file click on the View All Details link.

Once you click on View All Details the following window opens (See Figure 57). This window provides details of the filing history for this year end, including the Name, Title and email address of the filer. The document uploaded into the Hinkle System is available for viewing, printing or saving from this screen. This screen will also provide a history of access to the filing link for the selected period, extension requests and any notes added by the Hinkle System Managers.

Click here to access additional filing details including the Uploaded PDF File.

Click here to expand the statements to view the data keyed into the Hinkle System or click the “Export to Excel” to download an excel file of the data.

Click here to access the Uploaded PDF file.
Please Note: The data keyed into the Hinkle System and the pdf file uploaded into the system will also 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 Cities or Counties reporting under the same basis of accounting. A link to the pdf 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 at this link.

eServices Document Center

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 Document Center tab (see Figure 58). 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 are given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional documents for audit those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account with the “Audits” tab under the Document Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Once you log-in to eServices, click on the Document Center tab (see Figure 58). The Document Center will open and list Project numbers related to your entity. If the year end for the project has passed, a View Project Documents button will be available. Click the View Projects Documents to access the list of requested documents (see Figure 59).

![Figure 58](image_url)
Once you click **Upload** (see Figure 59), the following window will open (see Figure 60). Click **Choose File**, the file explorer will open. Navigate to the file to be uploaded and click **Open**. The file name will now be listed in the window. Click **Submit** to upload the file (see Figure 60). Repeat for each document type requested.

The document center also includes a list of other documents to be gathered for an audit (see Figure 61).

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.