



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

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.

HINKLE Annual Financial Data Reporting

Entity Name

County

Filing Year

Cuyahoga

June 30, 2022

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

The Ohio Revised Code (ORC) Section 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) 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 Section 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 who have 120 days, following fiscal year-end to submit their annual financial reports to the AOS, while 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.

With the Hinkle System, governmental entities are required to submit their financial statements and related footnotes through the online web application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, debt, and demographic data.

In addition to keying the financial statement, debt and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide for more immediate access to the information.

Items Needed:

The following are the items needed to complete the requirements of the Hinkle System:

These fields will be populated when the Hinkle System is accessed.

Figure 1

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

4. After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements. The components of the full reporting package vary by basis of accounting as follows:

- Governmental Entities filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information (GAAP Only)
- 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 an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

New! Before you begin.

Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time.

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

Begin Filing

Click here to Begin filing

Figure 2



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

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**.

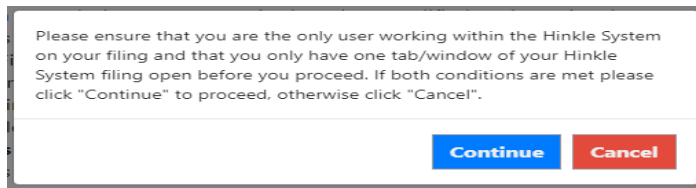


Figure 3

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, Modified Cash, or Cash. After the filing type has been selected, click the **Begin Filing** button.

Please note the Ohio Administrative Code (OAC) 117-2-03(B) requires that all community schools prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

The status bar will indicate your filing phase. You must complete the 4 phases and submit to complete your filing requirement.

Figure 4

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



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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).

HINKLE Annual Financial Data Reporting

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 an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

New! Before you begin.

Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time.

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

Begin Filing **Reset Filing Type**

After you have begun filing, the Reset Filing Type Button will appear on the first page of the Hinkle System

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. 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.

HINKLE Annual Financial Data Reporting

WARNING!!

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, please select the CANCEL button to return to the previous page.

Cancel **Reset**

Figure 7

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.



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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.

HINKLE Annual Financial Data Reporting

Franklin County | GAAP

Due Date: 11/27/2017 [Request an Extension](#)

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

Assets

Current Assets:

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Accrued Interest Receivable	\$ 0
Accounts Receivable	\$ 0
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Other Current Assets	\$ 0
Total Current Assets	\$ 0

Noncurrent Assets:

Restricted Assets	\$ 0
Nondepreciable Capital Assets	\$ 0
Depreciable Capital Assets	\$ 0
Less Accumulated Depreciation	\$ 0
Other Noncurrent Assets	\$ 0
Total Noncurrent Assets	\$ 0

Figure 8

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).

HINKLE Annual Financial Data Reporting

Cuyahoga County | GAAP

Due Date: 11/28/2022 [Request an Extension](#)

Total ASSETS

Deferred Outflows of Resources	
Pension Related	\$ 0
Other Post Employment Benefits (OPEB)	\$ 0
Other Amounts	\$ 0
Total Deferred Outflows of Resources	\$ 0

Figure 9



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HINKLE Annual Financial Data Reporting connected

Cuyahoga County | GAAP Due Date: 11/28/2022 [Request an Extension](#)

Capital Leases Payable (Net of Current Portion)	\$ 0
Claims Payable (Net of Current Portion)	\$ 0
Net Pension Liability	\$ 0
Net OPEB Liability	\$ 0
Other Noncurrent Liabilities	\$ 0
Total Noncurrent Liabilities	\$ 0
Total Liabilities	\$ 0

Deferred Inflows of Resources

Pension Related	\$ 0
OPEB related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0

Net Position

Net Investment in Capital Assets	\$ 0
Restricted	\$ 0

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

Figure 10

Once the information has been entered from the Statement of Net Position, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 11).

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Cuyahoga County | GAAP Due Date: 11/28/2022 [Request an Extension](#)

Deferred Inflows of Resources	
Pension Related	\$ 0
OPEB related	\$ 0
Other Amounts	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted (Deficit)	\$ 0
Total Net Position	\$ 0

[Save Changes](#) [next >](#)

Figure 11

Click the **Next** button (see Figure 11). The following webpage will open (see Figure 12).



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

Enter the amounts from the Statement of Revenues, Expenses and Changes in Net Position. **Note:** The Hinkle System requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

The screenshot shows the Hinkle Annual Financial Data Reporting System interface. The top navigation bar includes the Hinkle logo, 'Annual Financial Data Reporting', 'Franklin County | GAAP', 'Due Date: 11/27/2017', and a 'connected' status indicator. A progress bar shows four steps: 1. Begin Filing, 2. Data Entry (current step), 3. Upload Document, and 4. Acknowledge. The main content area is titled 'Statement Of Revenues, Expenses And Changes In Net Position'. It features a sidebar with links: 'Statement Of Net Position', 'Statement Of Revenues, Expenses And Changes In Net Position' (selected), 'Long Term Obligations At Year End', and 'Other Information - Demographics'. The main table is divided into two sections: 'Operating Revenues' and 'Operating Expenses'. Each section has a list of items with corresponding input fields for dollar amounts. The 'Operating Revenues' section includes 'Charges for Sales and Services', 'Extracurricular and Classroom Fees', 'State Foundation Payments', 'Other Operating Revenues', and 'Total Operating Revenues'. The 'Operating Expenses' section includes 'Salaries', 'Fringe Benefits', 'Purchased Services', 'Materials and Supplies', 'Depreciation', 'Claims', 'Other Operating Expenses', and 'Total Operating Expenses'. The 'Operating Income (Loss)' is calculated at the bottom of the table.

Operating Revenues	
Charges for Sales and Services	\$ 0
Extracurricular and Classroom Fees	\$ 0
State Foundation Payments	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0

Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Depreciation	\$ 0
Claims	\$ 0
Other Operating Expenses	\$ 0
Total Operating Expenses	\$ 0
Operating Income (Loss)	\$ 0

Figure 12

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 13).

The screenshot shows the Hinkle Annual Financial Data Reporting System interface. The top navigation bar includes the Hinkle logo, 'Annual Financial Data Reporting', 'Franklin County | GAAP', 'Due Date: 11/27/2017', and a 'connected' status indicator. A progress bar shows four steps: 1. Begin Filing, 2. Data Entry (current step), 3. Upload Document, and 4. Acknowledge. The main content area is titled 'Statement Of Revenues, Expenses And Changes In Net Position'. It features a sidebar with links: 'Statement Of Net Position', 'Statement Of Revenues, Expenses And Changes In Net Position' (selected), 'Long Term Obligations At Year End', and 'Other Information - Demographics'. The main table is divided into two sections: 'Non Operating Revenues (Expenses)' and 'Capital Contributions, Special and Extraordinary Items'. Each section has a list of items with corresponding input fields for dollar amounts. The 'Non Operating Revenues (Expenses)' section includes 'Federal and State Grants', 'Operating Grants', 'Federal Donated Commodities', 'Gain on Sale of Capital Assets', 'Loss on Sale of Capital Assets', 'Interest Earnings', 'Other Non Operating Revenues', 'Other Non Operating Expenses', and 'Total Non Operating Revenues (Expenses)'. The 'Capital Contributions, Special and Extraordinary Items' section includes 'Income (Loss) Before Capital Contributions, Special and Extraordinary Items', 'Capital Contributions', 'Special Items', 'Extraordinary Items', 'Change in Net Position', 'Net Position, Beginning of Year', and 'Net Position, End of Year'. The 'Save Changes' button is visible at the bottom of the page.

Non Operating Revenues (Expenses)	
Federal and State Grants	\$ 0
Operating Grants	\$ 0
Federal Donated Commodities	\$ 0
Gain on Sale of Capital Assets	\$ 0
Loss on Sale of Capital Assets	\$ 0
Interest Earnings	\$ 0
Other Non Operating Revenues	\$ 0
Other Non Operating Expenses	\$ 0
Total Non Operating Revenues (Expenses)	\$ 0

Capital Contributions, Special and Extraordinary Items	
Income (Loss) Before Capital Contributions, Special and Extraordinary Items	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

Figure 13



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

Click the **Next** button (see Figure 13). The following webpage will open (see Figure 14). Enter the amounts of your long-term obligations existing at year-end.

HINKLE Annual Financial Data Reporting connected

Cuyahoga County | GAAP Due Date: 11/28/2022 [Request an Extension](#)

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

Statement Of Revenues, Expenses And Changes In Net Position

Long Term Obligations At Year End

Other Information - Demographics

Long Term Obligations At Year End ?

Revenue Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Other Long Term Debt Obligations	\$ 0
Net Pension Liability	\$ 0
Net Other Post Employment Benefit (OPEB) Liability	\$ 0

< previous Save Changes next >

Figure 14

Once the information has been entered, click the **Save Changes** button (see Figure 14). Then click the **Next** button (see Figure 14).

The following webpage will open (see Figure 15). Enter information related to the demographics of your entity.

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Franklin County | GAAP Due Date: 11/27/2017 [Request an Extension](#)

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

Statement Of Revenues, Expenses And Changes In Net Position

Long Term Obligations At Year End

Other Information - Demographics

Total Enrollment (FTE) 0

Total Forecasted Expenditures for the Reporting Year As Reported to The Ohio Department of Education ? \$ 0

Unrestricted Carryover Cash Balance At Year-End \$ 0

Community School Models (Please check all which apply)

Site-based Community School ☐

Internet/Online Community School ☐

Drop-out Recovery and Prevention school ☐

Use blended learning model ☐

Use credit flex ☐

Other, please specify

< previous Save Changes Next >

Figure 15

Once the information has been entered, click the **Save Changes** button (see Figure 15). Then click the **Next** button (see Figure 15).



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

The following web page will open (see Figure 16). 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.

HINKLE Annual Financial Data Reporting

Cuyahoga County | GAAP

Due Date: 11/28/2022 [Request an Extension](#)

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

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by 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

Choose File No file chosen

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

< Previous

Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

You are in the Upload Document phase as shown in the status bar

Use the Choose File button to navigate to the file location

Figure 16

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figure 17).

HINKLE Annual Financial Data Reporting

Annual Financial Data Reporting - x

Not secure | devafdrs/annualfinancialdata/Application/Notes

Open

File Name: Test Response document.pdf

All files (*.*)

Open **Cancel**

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

Figure 17



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 18). If the file selection is correct, click the green **Upload** button (See Figure 18) to upload the file into the Hinkle System.

HINKLE Annual Financial Data Reporting
Cuyahoga County | GAAP
Due Date: 11/28/2022 [Request an Extension](#)

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

PLEASE SELECT A FILE TO UPLOAD.

Full Financial Statement Upload
Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by 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

[Choose File](#) Test Response document.pdf

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

[< Previous](#)

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

- File must be an Adobe Acrobat PDF
- File must be less than 30MB

Upload Tips
If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

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

Once the correct file is selected, press the green Upload button

The selected file will appear in this field

Figure 18

The following message will appear if your file has been successfully uploaded (See Figure 19), however, you must proceed to the next webpage to submit your Hinkle System filing. Once your file has been successfully uploaded, please view your uploaded file to confirm the correct file was uploaded. Once you have verified the correct file was uploaded, click the **Next** button (See Figure 19).

HINKLE Annual Financial Data Reporting
Cuyahoga County | GAAP
Due Date: 11/28/2022 [Request an Extension](#)

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

NEXT STEPS:

- YOUR FINANCIAL STATEMENTS FILE HAS BEEN UPLOADED; HOWEVER, PLEASE [VIEW UPLOADED FILE HERE TO ENSURE IT IS THE ACCURATE FILE THAT CONTAINS THE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.](#)
- 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.

Full Financial Statement Upload
Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by 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:

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- 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

[Choose File](#) No file chosen

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

[< Previous](#) [Next >](#)

You are still in the Upload Document phase as shown in the status bar

Before clicking the Next button to move to the acknowledgment page to complete your Hinkle System submission, please view your uploaded file to confirm the correct file was uploaded. To view your uploaded file, click here.

The selected file will appear in this field

Figure 19



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

The following web page will open (see Figure 20). 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 20

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 21). 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.



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

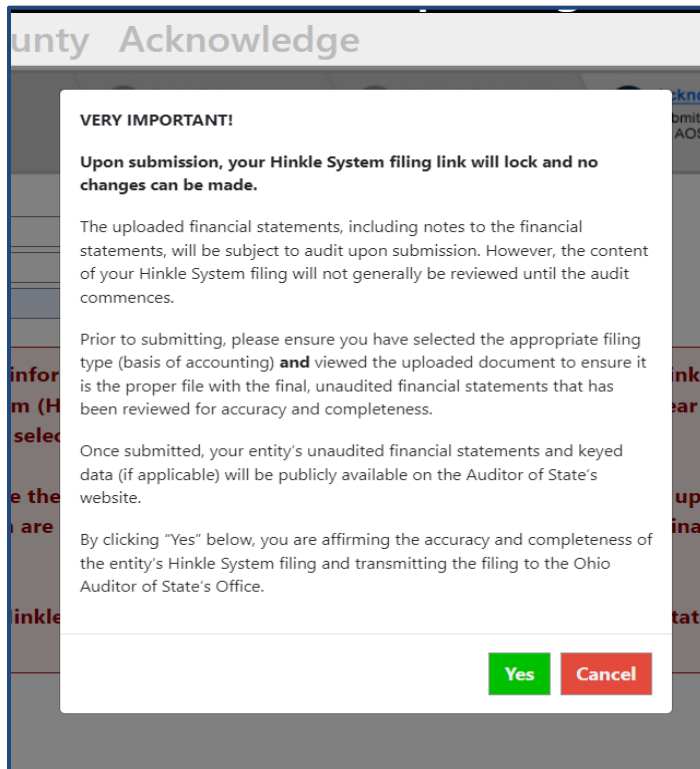


Figure 21

When you click **Yes** to submit (see Figure 21), the button will change to indicate **Please Wait** (See Figure 22). Please do not close the window or log off until the Thank you for filing message appears (See Figure 23). 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.

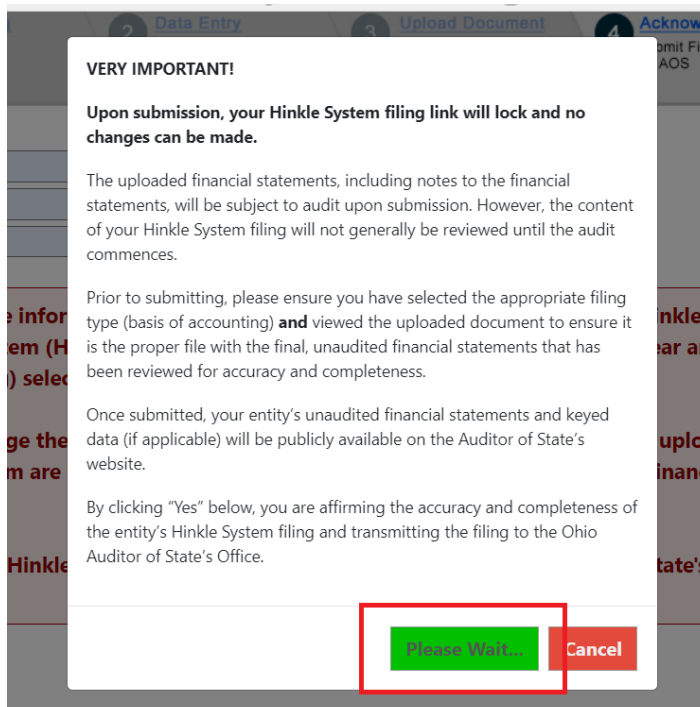


Figure 22



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

The following message (see Figure 23) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38, and in accordance with GAAP, as required by Ohio Administrative Code 117-2-03(B), to the Auditor of State.

HINKLE Annual Financial Data Reporting

Thank you for filing _____ County's 2022 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, please contact the AOS using the 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 Document Center tab. 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 within the "Audits" tab under the Documents Center 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 using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

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.

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

Figure 23

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 additional paragraphs (see Figure 24) will also be included in the message in addition to the information shown in Figure 23.

OAC §117-2-03(B) requires all counties, cities, school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, including 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.

Figure 24

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.



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

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 additional paragraphs (see Figure 25) will also be included in the message in addition to the information shown in Figure 23.

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.

Figure 25

In addition to the completed message (Figure 23, 24 or 25), an email will be sent to the email address entered on the acknowledgement page (Figure 20), and the primary contact on file with our office (if different from the email entered on the acknowledgement page)(Figure 26).

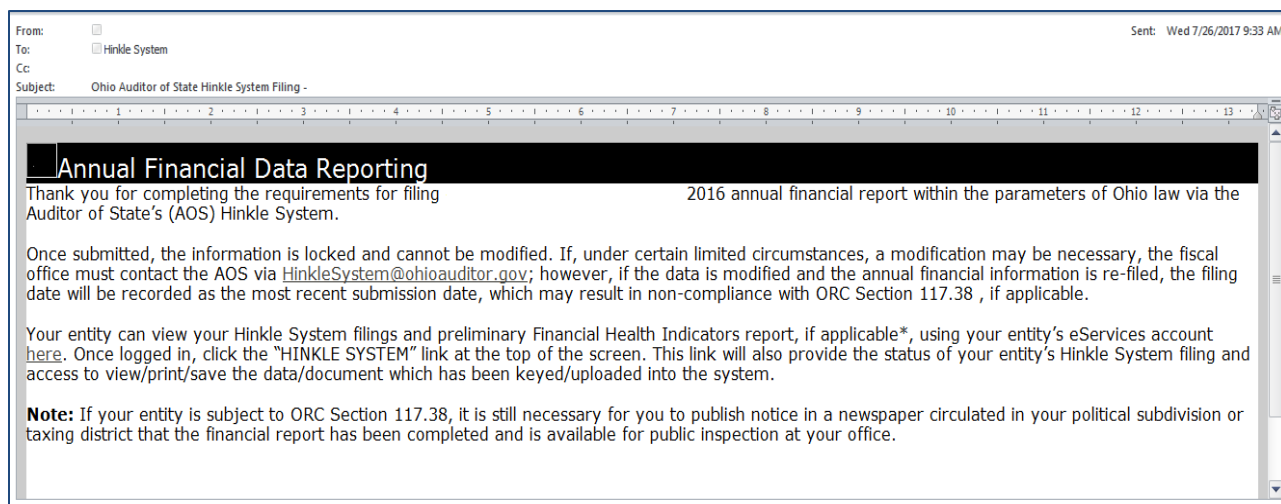


Figure 26

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 27).



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

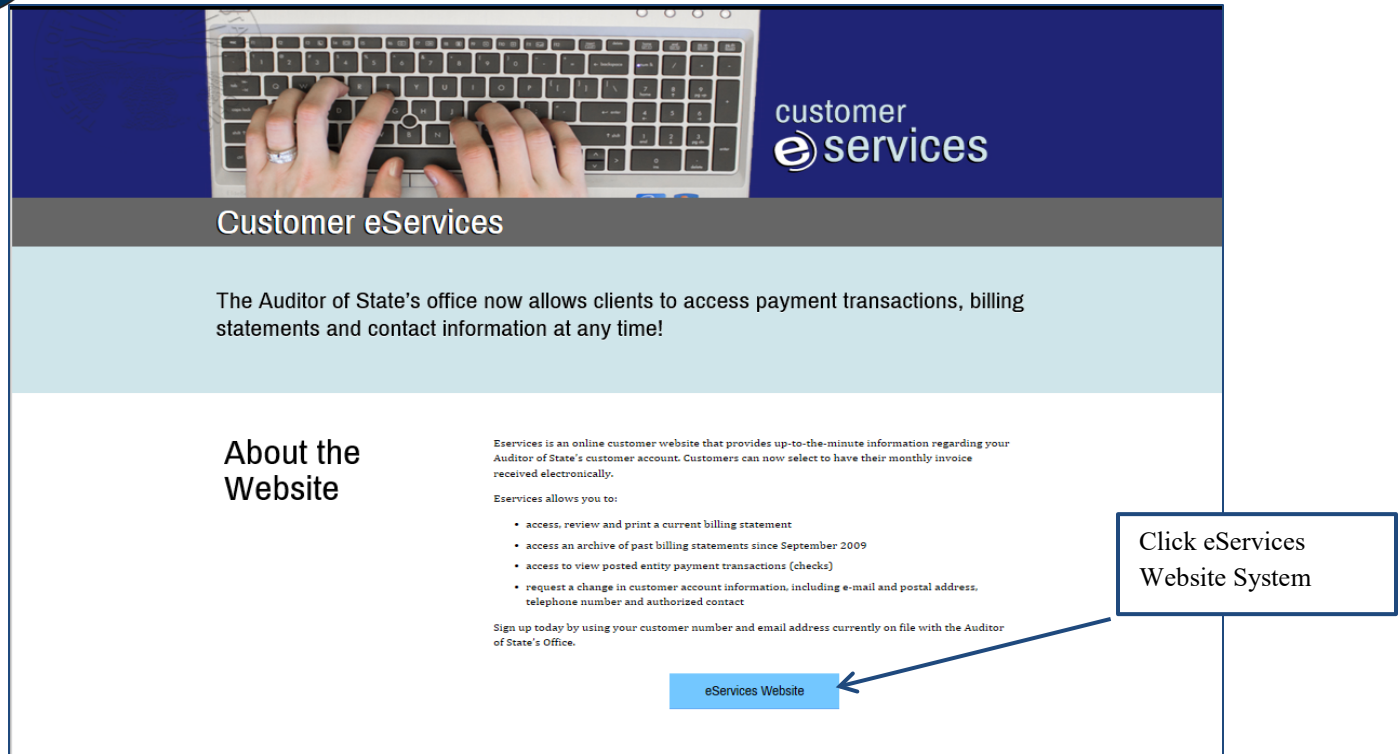


Figure 27

The Customer Log-in window will appear (See Figure 28). To access your entity's Hinkle System link, enter the email address and password for your entity's eservices account.

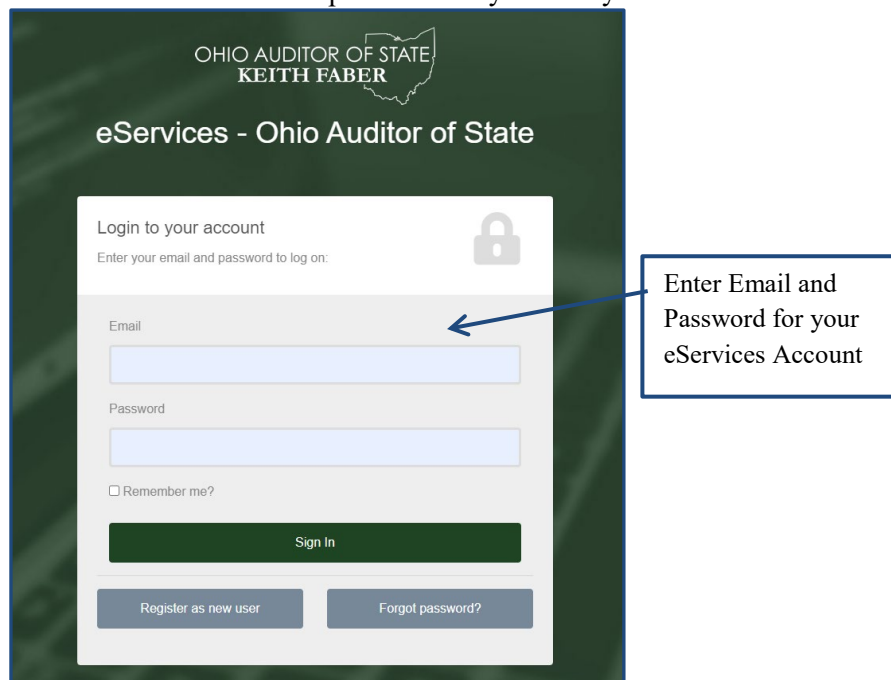


Figure 28

Once you have logged in, click the **Hinkle System** tab on the left side of the page (See Figure 29).



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

OHIO AUDITOR OF STATE
KEITH FABER

\$0.00
Current Balance

HINKLE FILING STATUS:
Filing Required

Logout

Home

Welcome, , Fiscal Officer

Last visit: Nov 19 2020 12:58PM

Billing Information

Current Balance: \$0.00

Past Due Amount: \$0.00

Last Payment Posted On: N/A

Make a Payment

View Statements

View Recent Activity

Cybersecurity

KnowBe4
Human error. Conquered

Free Cybersecurity Training

With growing cyber threats such as ransomware, social engineering, viruses and more, it is every's responsibility to remain vigilant against increasingly sophisticated attacks attempting to steal government money. Vigilance begins with awareness with is why Auditor Faber is offering this free Security Awareness Training.

You can watch all eight modules at once or over a period of time, but the tips you learn will help keep you and your entity safe.

Watch Now

Click Hinkle System

Figure 29

To access your filing links, click **Begin Filing** under Filing Link column for the appropriate year-end (See Figure 30). 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 30).

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

Hinkle System
Annual Financial Filing

My Profile

Document Center

Contact Us

Hinkle System

The **Hinkle System** is an internet-based application that allows certain financial statement, debt, and demographic data to be entered and/or uploaded and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code and the Ohio Administrative Code. Your entity's fiscal officer or other assigned contact will be emailed an entity-specific Hinkle System filing link shortly after your entity's fiscal year end. Your entity's specific Hinkle System filing link can also be accessible below by clicking on "Begin Filing" in the Filing Link column for the appropriate filing year-end. Once your entity's annual filing is complete, it cannot be modified without contacting the AOS.

To view your entity's annual Hinkle System filing, please click on the applicable filing year under the "View" column. The data entered into the Hinkle System, if applicable for your entity, and a link to view the uploaded PDF document, required to include your entity's final unaudited financial statements and notes to the financial statements, will be available as soon as your submission is completed.

For additional guidance, please refer to the [AOS website](#) and [AOS Bulletin 2015-007](#) or email HinkleSystem@ohioauditor.gov.

* - Not applicable to UAN clients unless opted-out of UAN filing on entity's behalf or to request a filing extension.

View	Year End	Status	Filing Link*	Filing Type	Due Date	Filing Date
	12/31/2020	Not Started	Begin Filing			
	12/31/2019	Submitted		Regulatory	3/2/2020	2/19/2020
	12/31/2018	Submitted		Regulatory	3/1/2019	1/22/2019
	12/31/2017	Submitted		Regulatory	3/1/2018	2/12/2018
	12/31/2016	Submitted		Regulatory	3/1/2017	2/14/2017
	12/31/2015	Submitted		Regulatory	2/29/2016	1/15/2016
	12/31/2014	Submitted		Regulatory	3/2/2015	2/24/2015

Click here to access submitted filings

Click here to access filings links

Figure 30

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 31). 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.



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing details for

Entity ID: Entity Type: Filing Type: GAAP Filing Period: Audit Opinion: Is Noncompliant:

[View All Details](#)

[Expand All Statements | Export to Excel](#)

Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Figure 31

Once you click on **View All Details** the following window opens (See Figure 32). 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.

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing Details

Filed: 11/27/2018 3:09:29 PM County: Filed By: Required Filing Type: GAAP Filed By Title: Statutory Due Date: Status: Submitted Extension: N/A Uploaded Document: [PDF](#) Extension Documents:

Status History Notes

Status	Updated By	Date
In Progress	User	8/20/2018
Submitted	User	8/20/2018
In Progress	User	11/26/2018
Submitted	User	11/27/2018
In Progress	difinn	11/27/2018
Submitted	User	11/27/2018

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Figure 32

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 Community Schools 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](#).



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

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 33). 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.

Once you log-in to eServices, click on the Document Center tab (see Figure 33). 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 Project Documents** to access the list of requested documents (see Figure 34).

OHIO AUDITOR OF STATE
KEITH FABER

Current Balance

HINKLE FILING STATUS:
Up-to-date

Document Center

Audits AOS Notifications/Other Filings

Audit

Audit Documentation Submission
Welcome to the Auditor of State of Ohio's eServices audit documentation webpage!
In preparation for your next audit, we request that your entity upload certain documents related to each filing year. To view the list of requested documents and upload, please click on the "View Project Documents" button for the filing year.

Note: if your entity is scheduled to receive a biennial (two-year) audit, documents should be uploaded for each year before or at the time of your entity's annual Hinkle System filings.
The documents uploaded may be in Word, Excel or PDF format.

Project Number	Period	Year Within Audit	
-AA222	1/1/2021- 12/31/2022	2021 (1 / 2)	Financial period has not ended.
-AA222	1/1/2021- 12/31/2022	2022 (2 / 2)	Financial period has not ended.
-FA220	1/1/2019- 12/31/2020	2019 (1 / 2)	View Project Documents
-FA220	1/1/2019- 12/31/2020	2020 (2 / 2)	View Project Documents

Click here to access the list of documents requested for each year.

Figure 33

Document Center

Documentation Requested for Audit

- Please click the "upload" button to search for the file to upload for each document requested below for the audit period listed above.
- Once you have uploaded the document, you will be able to view the uploaded file to ensure the proper document was provided. If the correct document was not submitted, you may click the "Upload" button again which will replace the initial document uploaded.
- Only one document may be uploaded for each item listed.
- IMPORTANT** - Please ensure your entity does not transmit personal information to the Auditor of State (AOS). ?

Project Documents for Year 1 / 2 (2019)

Document Type	File Name	Uploaded	Uploaded By
Summary Fund Report	No file found.		Upload
Detail Fund Report	No file found.		Upload
Non-Payroll Check Register	No file found.		Upload
Payroll Check Register	No file found.		Upload
Detail Revenue Report	No file found.		Upload
Detail Expenditure Report	No file found.		Upload
Outstanding Purchase Order Report	No file found.		Upload
Monthly Bank Reconciliations	No file found.		Upload
Monthly Payroll Bank Reconciliations	No file found.		Upload

Click upload to upload the requested document.

Figure 34



Hinkle Annual Financial Data Reporting System Quick Guide for Community Schools

Once you click **Upload** (see Figure 34), the following window will open (see Figure 35). 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 35). Repeat for each document type requested.

The File explorer will open once you click the **Choose File** button. Navigate to the file to be uploaded and click **Open**. Once the file is selected, click **Submit** to upload the file.

Figure 35

The document center also includes a list of other documents to be gathered for an audit (see Figure 36).

Figure 36

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.