



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

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.

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. The Initial and Reminder Hinkle System Notices will include a link to the eServices website.

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

Click on the Login button (See Figure1).

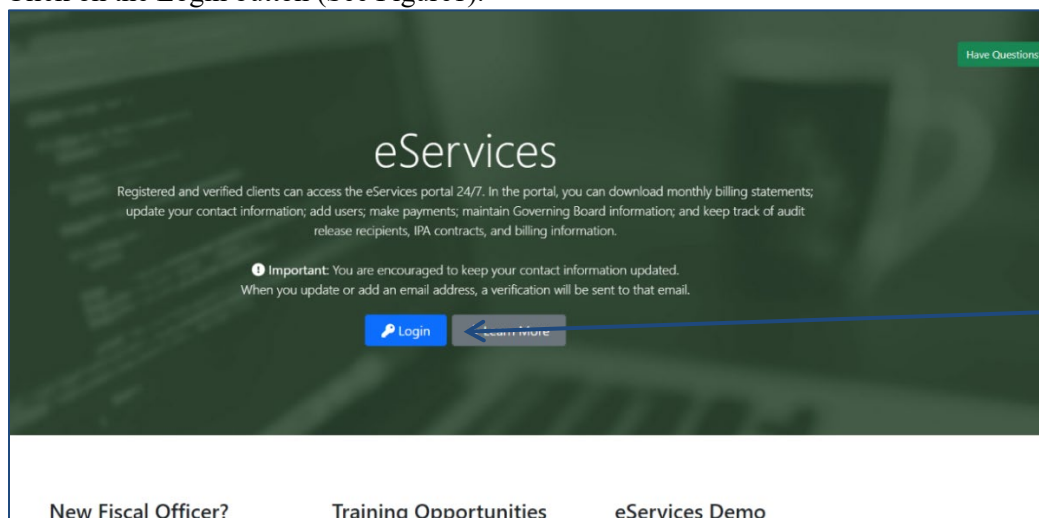


Figure 1

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

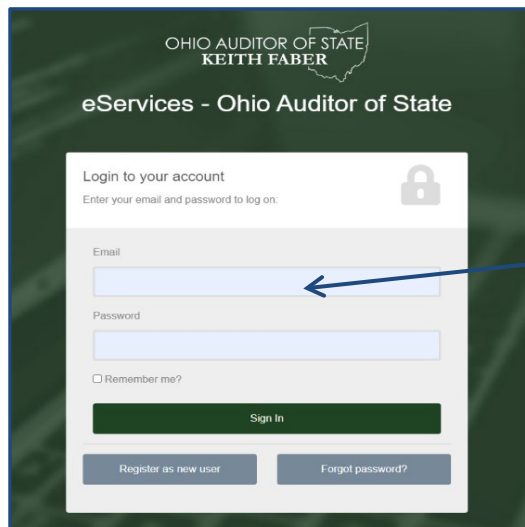


Figure 2



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

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

OHIO AUDITOR OF STATE
KEITH FABER

Current Balance: \$0.00

HINKLE FILING STATUS: Filing Required

Welcome, , Fiscal Officer

Last visit: Nov 19 2020 12:58PM

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

Hinkle System
Annual Financial Filing

My Profile

Document Center

Contact Us

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

Figure 3

To access your filing links, click the green **Begin Filing** under Filing Link column for the appropriate year-end (See Figure 4). This will take you into the Hinkle System to file. (Refer to Figure 6)

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

Hinkle System
Annual Financial Filing

My Profile

Document Center

Contact Us

Admin

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 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 filing link 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 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.

Only "Main," "Hinkle System Reporting," and "Hinkle System Reporting + eServices" users can view or share active Hinkle System Filing links.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	6/30/2022	Not Started	Begin Filing				
	6/30/2021	Submitted			Cash	8/30/2021	11/30/2021
	6/30/2020	Submitted			Cash	8/31/2020	12/3/2020
	6/30/2019	Submitted			Cash	8/29/2019	8/29/2019
	6/30/2018	Submitted			Cash	8/29/2018	8/29/2018

Figure 4

You can also share your link with another party, such as your financial statement compiler, from your eServices account. Once you click on **Share Link**, a window will pop up (See Figure 5). Enter the name and email address of the person you wish to send the filing link.

Share Hinkle Filing Link

Who would you like to share this with?

Their name:

Their email:

Share

Close

Figure 5



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

The following webpage (see Figure 6) will open when you click the green **Begin Filing** button in eServices.

HINKLE Annual Financial Data Reporting

Entity Name
County
Filing Year

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:

- Annual Financial Statements and Related Footnotes
- Estimated Number of Patrons
- Yearly Circulation
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year (if applicable)
- Total Assessed Property Tax Valuation for the Reporting Year (if applicable)
- Unrestricted General Fund Carryover Cash Balance at Year End (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End)

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

Figure 6

After reading the instructions, click the blue **Begin Filing** button on the main Hinkle System page. The button appears as follows at the bottom of the webpage (see Figure 7).

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 7



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

After clicking the blue **Begin Filing** button, a warning pop up window will appear (see Figure 8). 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."

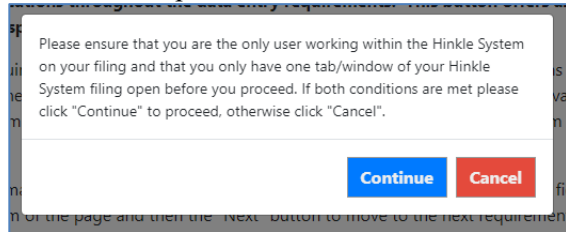


Figure 8

Once you click the **Continue** button, the following webpage will open (see Figure 9). Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP. After the filing type has been selected, click **Begin Filing**.

Figure 9

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State's (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).**



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type (see Figure 10).

HINKLE Annual Financial Data Reporting

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.

[Begin Filing](#) [Reset Filing Type](#)

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

Figure 10

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 11). 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 9) 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 11

Note: The following pages depict the Regulatory cash basis filing type. The Cash and Modified Cash and GAAP basis statements differ, but the general process described throughout the remainder of this Guide is applicable.

After clicking the **Begin Filing** (see Figure 9) button, the following webpage will open (see Figure 12). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

HINKLE Annual Financial Data Reporting

County | Regulatory | Due Date: 03/01/2017 | [Request an Extension](#)

[Begin Filing](#) [Data Entry](#) [Upload Document](#) [Acknowledge](#)

1. Select a Filing Type

2. Data Entry
Enter Financial Data

3. Upload Document
Upload Financial Statements With Notes

4. Acknowledge
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Cash Receipts

Property and Other Local Taxes	\$ 0
Public Library	\$ 0
Intergovernmental	\$ 0
Patron Fines and Fees	\$ 0
Services Provided to Other Entities	\$ 0
Contributions, Gifts and Donations	\$ 0
Earnings on Investments	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0

Cash Disbursements

Current:

Library Services - Public Service and Programs	\$ 0
Library Services - Collection Development and Processing	\$ 0

The due date is presented in the right hand corner based upon the basis of accounting selected.

Click here to view the help screen available for this account line item.

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](#).


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

Figure 12

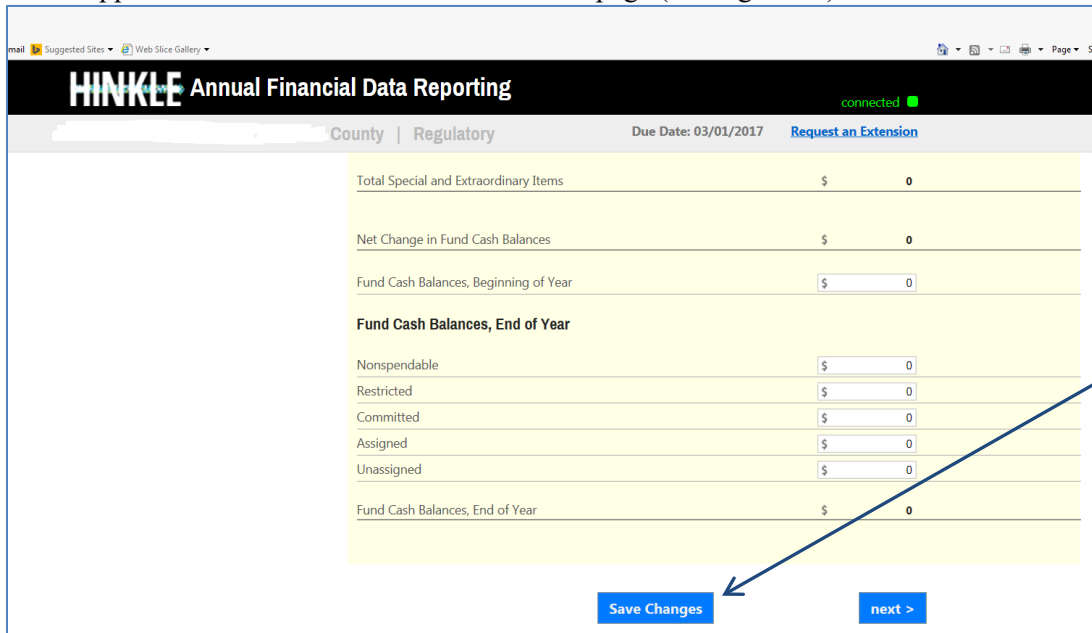


Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

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.

Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 13).



The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, it says 'County | Regulatory' and 'Due Date: 03/01/2017'. Below this, there's a table with the following items:

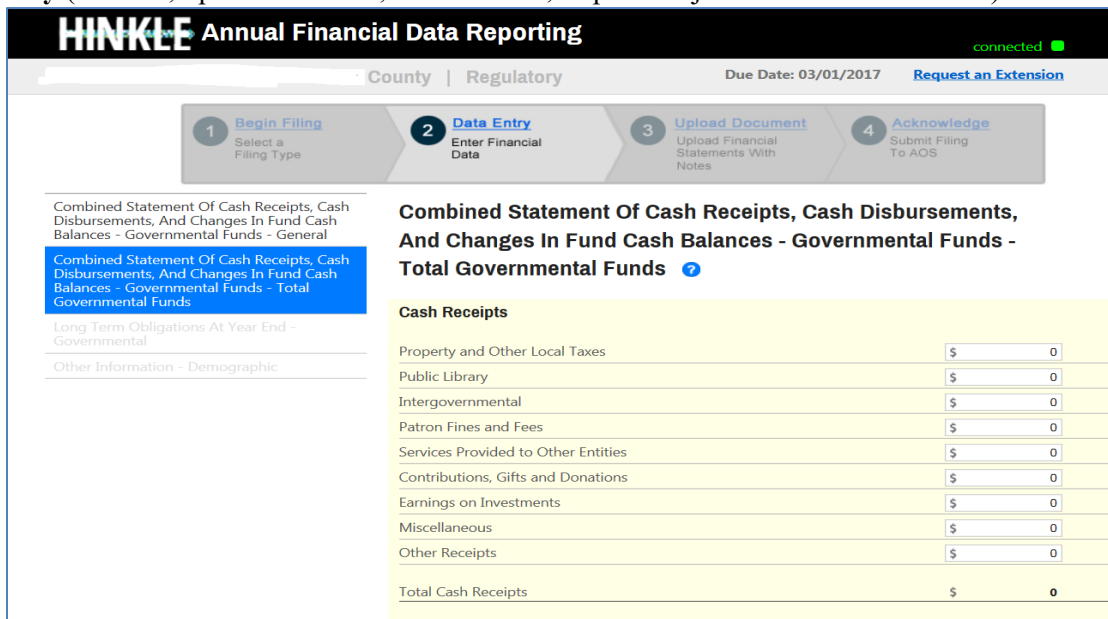
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Cash Balances	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	
Nonspendable	\$ 0
Restricted	\$ 0
Committed	\$ 0
Assigned	\$ 0
Unassigned	\$ 0
Fund Cash Balances, End of Year	\$ 0

At the bottom, there are two buttons: 'Save Changes' and 'next >'. A blue arrow points from a text box on the right to the 'Save Changes' button.

Click here to save your work before exiting or moving to the next page.

Figure 13

Then click the **Next** button (see Figure 13). The following webpage will open (see Figure 14). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include be **all Governmental Funds only** (General, Special Revenue, Debt Service, Capital Project and Permanent funds).



The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, it says 'County | Regulatory' and 'Due Date: 03/01/2017'. Below this, there's a progress bar with four steps: 1. Begin Filing, 2. Data Entry, 3. Upload Document, and 4. Acknowledge. The 'Data Entry' step is currently selected.

Below the progress bar, there's a list of links:

- Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General
- Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds**
- Long Term Obligations At Year End - Governmental
- Other Information - Demographic

Below the links, there's a table with the following items:

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds	
Cash Receipts	
Property and Other Local Taxes	\$ 0
Public Library	\$ 0
Intergovernmental	\$ 0
Patron Fines and Fees	\$ 0
Services Provided to Other Entities	\$ 0
Contributions, Gifts and Donations	\$ 0
Earnings on Investments	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0

Figure 14



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

Note: Special Revenue, Debt Service, Capital Project and Permanent funds will not be entered separately in The Hinkle System. In addition, Enterprise, Internal Service, Agency, Investment Trust, Private Purpose Trust or Custodial Funds that may be reported by a Library **will not** be entered in The Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 15).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, it says 'County | Regulatory' and 'Due Date: 03/01/2018' with a 'Request an Extension' link. A 'connected' status indicator is visible. The main section displays financial data for 'Fund Cash Balances, End of Year'. The data is as follows:

Item	Amount
Total Special and Extraordinary Items	\$ 2
Net Change in Fund Cash Balances	\$ -24
Fund Cash Balances, Beginning of Year	\$ 100
Fund Cash Balances, End of Year	
Nonspendable	\$ 4
Restricted	\$ 8
Committed	\$ 3
Assigned	\$ 2
Unrestricted	\$ 59
Fund Cash Balances, End of Year	\$ 76

At the bottom, there are three buttons: '< previous', 'Save Changes', and 'next >'.

Figure 15

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 15) whenever the button is present.

Click the **Next** button (see Figure 15) after saving your changes. The following webpage will open (see Figure 16). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue.

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, it says 'County | Regulatory' and 'Due Date: 03/01/2018' with a 'Request an Extension' link. A 'connected' status indicator is visible. Below the header, there are four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements With Notes), and 4. Acknowledge (Submit Filing To AOS). The 'Data Entry' step is currently active. The main section displays 'Long Term Obligations At Year End - Governmental'. The data is as follows:

Item	Amount
General Obligation Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Miscellaneous Long Term Bonds	\$ 0

At the bottom, there are three buttons: '< previous', 'Save Changes', and 'next >'.

Figure 16

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 16). If you have no debt, you can click on the **Next** button (see Figure 16).



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

Click the **Next** button (see Figure 16). The following webpage will open (see Figure 17). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, it indicates 'County | Regulatory' and 'Due Date: 03/01/2018'. A progress bar shows four steps: 1. Begin Filing, 2. Data Entry (current), 3. Upload Document, and 4. Acknowledge. Below the progress bar, there are three sections: 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General', 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds', and 'Long Term Obligations At Year End - Governmental'. The 'Other Information - Demographic' section is highlighted. It contains a table with the following data:

Estimated Number of Patrons	0
Yearly Circulation	\$ 0
Full Tax Rate Per \$1,000 of Assessed Valuation:	
Inside Millage	\$ 0.00
Outside (Voted) Millage	\$ 0.00
Total Tax Rate	\$ 0
Total Assessed Property Tax Valuation (If Applicable)	\$ 0
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ 0

At the bottom, there are three buttons: '< previous', 'Save Changes', and 'Next >'.

Figure 17

Once the information has been entered, click the **Save Changes** button (see Figure 17). Then click the **Next** button (see Figure 17). The following web page will open (see Figure 18). For entities filing on the **regulatory basis of accounting only**, we offer the option to upload two (2) separate PDF documents. Click the **Upload Only 1 PDF File** or **Upload 2 PDF Files** (see Figure 18).

The screenshot shows a page titled 'IMPORTANT!!'. It contains the following text:

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.

(Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement shells and notes to the financial statements shells are maintained separately, and many entities have struggled to merge the completed financial statements and notes to the financial statements into one PDF document for submission.)

- If you select "Upload Only 1 PDF File" below, you must upload your entity's financial statements and notes to the financial statements in one PDF document.
- If you select "Upload 2 PDF Files" below, you will upload your entity's financial statements as the first PDF file and your entity's notes to the financial statements as the second PDF file. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), PLEASE REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

At the bottom, there are two buttons: 'Upload Only 1 PDF File' and 'Upload 2 PDF Files'.

Figure 18



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

If **Upload 2 PDF files** is selected (see Figure 18), the following webpage will open (see Figure 19). This page will allow for the upload of two Adobe Acrobat PDF files – one file for the financial statements and one file for the notes to the financial statements. The combined size of the two PDF files together must total less than 30MB.

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, there's a navigation bar with 'Public Library' and 'County | Regulatory' tabs, and a 'Request an Extension' link. Below this is a progress bar with four steps: 1. Begin Filing, 2. Data Entry, 3. Upload Document (highlighted), and 4. Acknowledge. The main heading is 'Regulatory Cash Financial Statements and Notes to the Financial Statements Uploads'. It states: 'You have chosen to upload your regulatory cash basis financial statements via two PDF documents, which are:'. A list of upload requirements is provided: 'Both Files must be an Adobe Acrobat PDF file.' and 'The combined size of both files must total less than 30MB.' There are two 'Choose File' buttons, each with a 'No file chosen' message. An 'Upload' button is at the bottom, with a note: 'Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.' A '< Previous' button is also present.

Allows for upload of two PDF files, one for financial statements and one for the notes to the financial statements.

Figure 19

The following screens will demonstrate the upload using the **Upload Only 1 PDF file**. For regulatory basis filers using the **Upload 2 pdf files**, you will need to follow the prompts to upload two files.

Please note uploading subsequent PDF files will override the previous file uploads 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.

If **Upload Only 1 PDF file** was selected (see Figure 18), 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.

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, there's a navigation bar with 'Library' and 'County | Regulatory' tabs, and a 'Request an Extension' link. Below this is a progress bar with four steps: 1. Begin Filing, 2. Data Entry, 3. Upload Document (highlighted), and 4. Acknowledge. The main heading is 'Full Financial Statement Upload'. It states: 'Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:'. A list of upload requirements is provided: 'File must be an Adobe Acrobat PDF file.' and 'File must be less than 30MB.' There is one 'Choose File' button with a 'No file chosen' message. An 'Upload' button is at the bottom, with a note: 'Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.' A '< Previous' button is also present.

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

Click the Choose File button to navigate to the file location

Figure 20



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figures 20 and 21).

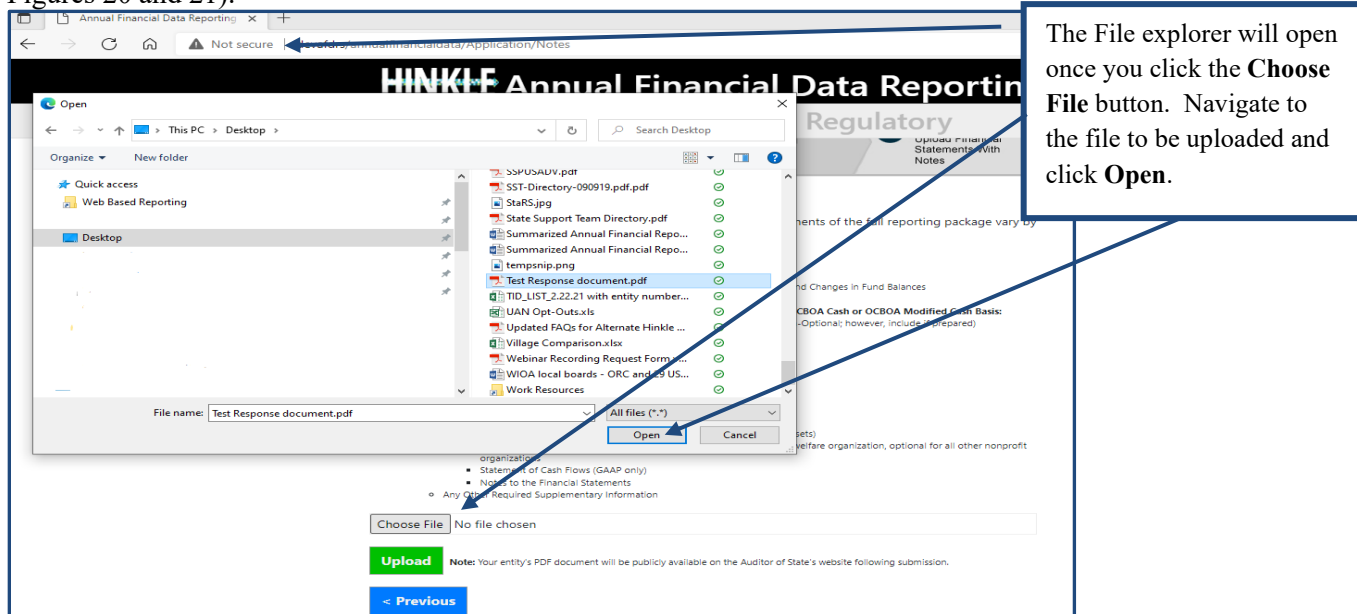


Figure 21

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 22). If the file selection is correct, click the green **Upload** button (See Figure 22) to upload the file into the Hinkle System.

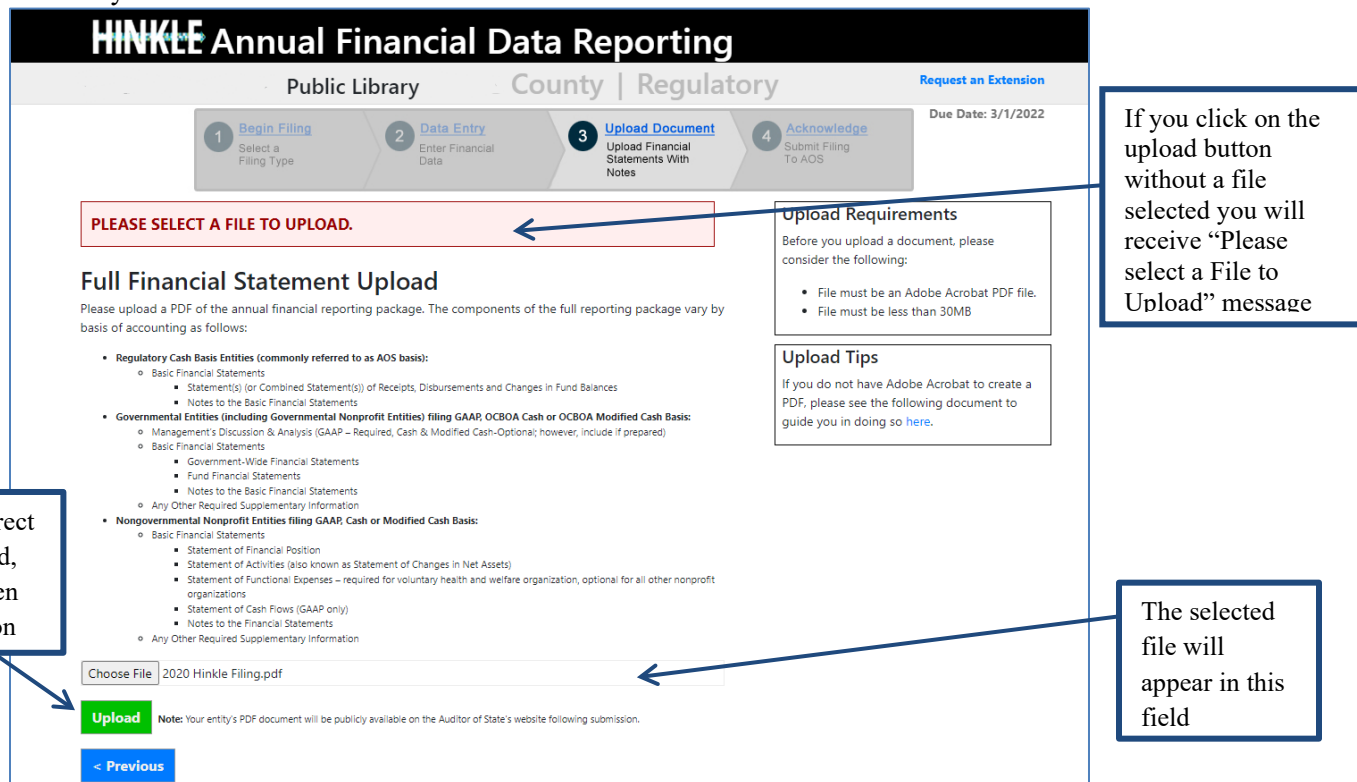


Figure 22



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

The following message will appear if your file has been successfully uploaded (See Figure 23), 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.

HINKLE Annual Financial Data Reporting

Library County | Regulatory Due Date: 3/1/2022 [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

YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY. PLEASE NOTE YOUR ENTITY'S PDF DOCUMENT WILL BE PUBLICLY AVAILABLE ON THE AUDITOR OF STATE'S WEBSITE FOLLOWING SUBMISSION. VIEW UPLOADED FILE HERE

NOTICE: YOU MUST PROCEED TO THE FINAL STEP BY CLICKING THE NEXT BUTTON AT THE BOTTOM OF THIS WEBPAGE TO COMPLETE YOUR HINKLE SYSTEM FILING.

Upload Requirements
Before you upload any documents, please consider the following:

- Both Files must be an Adobe Acrobat PDF file.
- The combined size of both files must total less than 30MB.

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

Regulatory Cash Financial Statements and Notes to the Financial Statements Uploads
You have chosen to upload your regulatory cash basis financial statements via two PDF documents, which are:

- 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

Upload the PDF document with the Statement(s) or Combined Statement(s) of Receipts, Disbursements and Changes in Fund Balances financial statements here:

Before clicking the **Next** button to move to the acknowledgment page to complete your Hinkle System submission, please click **View Upload File Here** to confirm the correct file was uploaded.

Figure 23

The following web page will open (see Figure 24). Enter the name, title and the email address 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.

HINKLE Annual Financial Data Reporting

County Acknowledge

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

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](#)

You are in the Acknowledge phase as shown in the status bar

Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. You also acknowledge the financial statements and notes uploaded are the final unaudited financial statements and notes to be audited.

Figure 24

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 25). Click **Yes** to submit your filing or click **Cancel** if you need to go back and make changes.



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

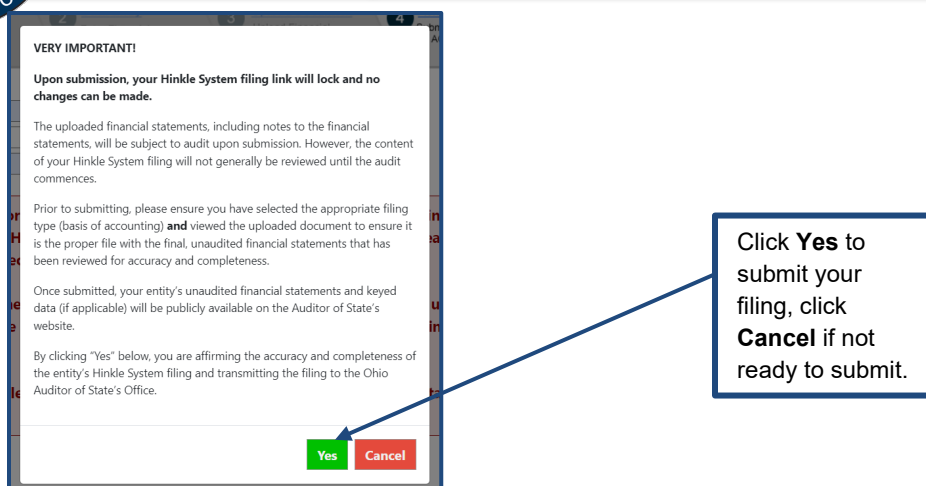


Figure 25

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.

This message also reminds you the filed information will be publically 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 OK 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.**

When you click **Yes** to submit (see Figure 25), the button will change to indicate **Please Wait** (See Figure 26). Please do not close the window or log off until the Thank you for filing message appears (See Figure 27). 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.



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

Figure 26

The following message (see Figure 27) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

Figure 27

If the financial statements were submitted to the Auditor of State but **not** in accordance with the timing requirements specified in Ohio Revised Code Section 117.38, including any approved extension, the following message will appear (see Figure 28) after clicking the **Yes** button (see Figure 25).



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

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 28

In addition to the completed message (see Figure 27 or 28), an email (see Figure 29) will be sent to the email address entered on the acknowledgement page (see Figure 24). If the email entered on the acknowledgement page is not the email address of the primary contact on file with our office, an additional email will be sent to the entity's primary contact.

HINKLE Annual Financial Data Reporting

Thank you for filing _____ County's 2020 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 in currently not available for the follow entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other

Figure 29

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 1). Once you have logged in, click the "Hinkle System" link on the left side of the page (See Figure 3). To view your submitted filings, click the View column for the appropriate year end date (See Figure 30).



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

Click here to access submitted filings

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.

Only "Main," "Hinkle System Reporting," and "Hinkle System Reporting + eServices" users can view or share active Hinkle System Filing links.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2021	Submitted			Regulatory	3/1/2022	2/28/2022
	12/31/2020	Submitted			Regulatory	3/1/2021	3/1/2021
	12/31/2019	Submitted			Regulatory	3/2/2020	2/29/2020
	12/31/2018	Submitted			Regulatory	3/1/2019	2/27/2019
	12/31/2017	Submitted			Regulatory	3/1/2018	7/2/2019
	12/31/2016	Submitted			Regulatory	3/1/2017	7/12/2017
	12/31/2015	Submitted			Regulatory	2/29/2016	2/29/2016

Click the document for the year end filing to be viewed.

Figure 30

Once you click on the document for the desired year end (see Figure 30), 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

Financial Data Viewer

Filing details for

Entity ID: Entity Type:

Filing Type: Regulatory Filing Period: December 31, 2019

Audit Opinion: Is Noncompliant:

[View All Details](#)

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

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Special

Statement Of Receipts, Disbursements And Changes In Net Position - Governmental Funds

Long Term Obligations At Year End

Other Information - Demographic

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

The fields highlighted in blue will be populated and will identify the entity, customer number and entity type. If an audit is complete, the fields highlighted in green will also be populated with the opinion type and indicate if certain noncompliance was identified during the audit.

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

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 System

Quick Guide for Libraries

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:			
Extension Documents:			

Status History

Status	Updated By	Date
In Progress	User	8/20/2018

Notes

Click here to access the Uploaded PDF file.

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 Libraries reporting by 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 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.

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 audit reports, 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 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 Projects Documents** to access the list of requested documents (see Figure 33).



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

The screenshot shows the 'HINKLE FILING STATUS: Up-to-date' header. The left sidebar has a red circle around the 'Document Center' link. The main content area is titled 'Document Center' and shows a table of project documents. A red box highlights the rows for project numbers -FA220 for the years 2019 and 2020, each with a 'View Project Documents' button.

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

Figure 33

The screenshot shows the 'Documentation Requested for Audit' section. It lists various document types with 'No file found.' and an 'Upload' button for each. A callout box points to one of the 'Upload' buttons.

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

Figure 34

Once you click **Upload** (see Figure 34), the following window will open. 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 screenshot shows a dialog box titled 'Upload File For Project: -FA121'. It has a text field containing 'Detail Fund Report'. Below the text field, the 'Choose File' button is circled in red. At the bottom right, there are 'Close' and 'Submit' buttons, with the 'Submit' button also circled in red.

Figure 35

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.

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



Hinkle Annual Financial Data Reporting System

Quick Guide for Libraries

Document Requests

Additional documentation required to be provided at time of the audit

In addition to the data provided above, please gather the following documentation for the audit period (if applicable) to provide to the auditors at the commencement of the audit (these documents are not required to be uploaded):

- 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 (passwords should NOT be provided)
- 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

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.