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.

<table>
<thead>
<tr>
<th>Hinkle Annual Financial Data Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Entity Name</strong></td>
</tr>
<tr>
<td><strong>County</strong></td>
</tr>
<tr>
<td><strong>Filing Year</strong></td>
</tr>
</tbody>
</table>

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

The Ohio Revised Code (ORC) Section 171.31 requires that local public offices file their annual financial reports with the Auditor of State’s Office (AOS). Further, the Ohio Administrative Code (OAC) 171.2-03(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). OAC 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 complete their filing. Previously, no deadline existed to complete their filing. 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 complete 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:**

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).
After clicking the **Begin Filing** button, a warning pop up window will appear (see Figure 3). Please ensure that you are the only user working within the Hinkle System on your filing and that you only have one tab/window of your Hinkle System filing open before you proceed. If both conditions are met, click "Continue" to proceed, otherwise click "Cancel".

![Figure 3](image)

Once you click the **Continue** button, the following webpage will open (see Figure 4). Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP. After the filing type has been selected, click the **Begin Filing** button.

![Figure 4](image)

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](#).
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 5).

**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.

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 6). Resetting your filing type will delete any data you have entered. Resetting will also delete any previously approved due date extensions. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 4) and select the correct filing type.

**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.

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 4) button, the following webpage will open (see Figure 7). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

**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 8).

**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 this account line item.**

**Click here to save your work before exiting or moving to the next page.**
Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). 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 **all Governmental Funds** (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

**Figure 9**

*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 Township **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 10).

**Figure 10**

*Note:* The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 10) whenever the button is present.
Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue. If your Township holds enterprise related debt, please enter that debt as part of Miscellaneous Long Term Bonds.

![Figure 11](image)

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 11). If you have no debt, you can click on the **Next** button (see Figure 11).

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

![Figure 12](image)
Once the information has been entered, click the **Save Changes** button (see Figure 12). Then click the **Next** button (see Figure 12). 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 13).

**Figure 13**

If **Upload 2 PDF files** is selected (see Figure 13), the following webpage will open (see Figure 14). 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.

**Figure 14**

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 13), 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.

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figures 15 & 16).

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 17). If the file selection is correct, click the green **Upload** button (See Figure 17) to upload the file into the Hinkle System.
The following message will appear if your file has been successfully uploaded (See Figure 18), 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.

If you click on the upload button without a file selected you will receive “Please select a File to Upload” message. Note: For regulatory basis filers choosing to upload two files, you will receive “Please ensure you have selected both files to upload.”

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

The selected file will appear in this field

Use the Choose File button to navigate to the file location

Before clicking the Next button to move to the acknowledgment page to complete your Hinkle System submission, please click the View Uploaded File Here button to confirm the correct file was uploaded.
The following web page will open (see Figure 19). 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.

Once you have clicked the Submit button, a pop up box will appear (See Figure 20). The following message is included in the pop up box. Click Yes to submit your filing or click Cancel if you need to go back and make changes.

**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 20), the button will change to indicate **Please Wait** (See Figure 21). Please do not close the window or log off until the Thank you for filing message appears (See Figure 22). The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.
The following message (see Figure 22) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

**Hinkle Annual Financial Data Reporting**

Thank you for filing County’s 2021 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 allowed 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 Document 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 FHiIndicators@ohioauditor.gov.

# The AOS eServices account audit document upload in currently not available for the following entity types: Hospitals, Universities/Colleges/Tech, Retirement Systems and those classified as Other.
If the 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 message will appear (see Figure 23) after clicking the Yes button (see Figure 20).

<table>
<thead>
<tr>
<th>Hinkle Annual Financial Data Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thank you for filing Township. 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.</td>
</tr>
<tr>
<td>Once submitted, the information is locked and cannot be modified. If you have questions, please contact the AOS using the inquiry form.</td>
</tr>
</tbody>
</table>

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 “Audit” 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 “Audit” tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

**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 and reutilization corporations) to submit their financial reports to the AOS within 120 days of their fiscal year end.

**ORC 117.38 requires community improvement corporations, including economic development corporations and county and reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year end.**

**OAC 117.38 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 90 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.

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 Indicators (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 Thinkers@ohioauditor.gov.

Figure 23

In addition to the completed message (see Figure 22 or 23), an email (see Figure 24) will be sent to the email address entered on the acknowledgement page (see Figure 19). 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 System
Quick Guide for Townships

Figure 24

Your entity can view your Hinkle System filings, using your entity’s eServices account here. Click on the eServices Website button (See Figure 25).

Figure 25
The Customer Log-in window will appear (See Figure 26). 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.

Once you have logged in, click the “Hinkle System” tab on the left side of the page (See Figure 27).
To access your filing links, click **Begin Filing** under Filing Link column for the appropriate year-end. (See Figure 28) This will take you into the Hinkle System to file. (Refer to Figure 1) To view your submitted filings, click the document under the View column for the appropriate year end date. (See Figure 28).

Once you click on the document for the desired year end (see Figure 28), the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 29). 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.

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**Click here to access filings links**

**Click here to access submitted filings**

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

**Click here to access 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.**
Once you click on View All Details, the following window opens (See Figure 30). 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.

![Figure 30](image)

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 Townships 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 31). 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 31). 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 32).
Once you click **Upload** (see Figure 32), 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 33). Repeat for each document type requested.

![Figure 33](image)

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 34).

![Figure 34](image)

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.