



Hinkle Annual Financial Data Reporting System

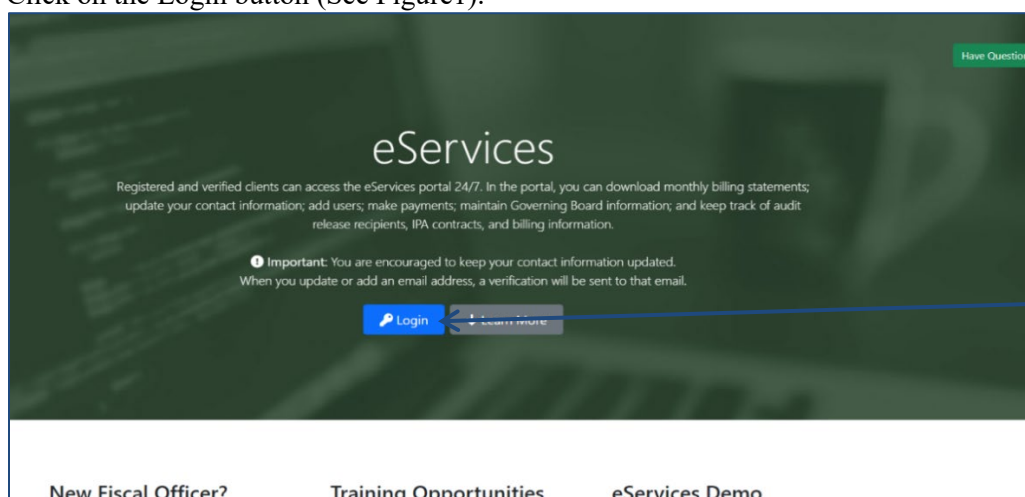
Quick Guide for Villages

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”

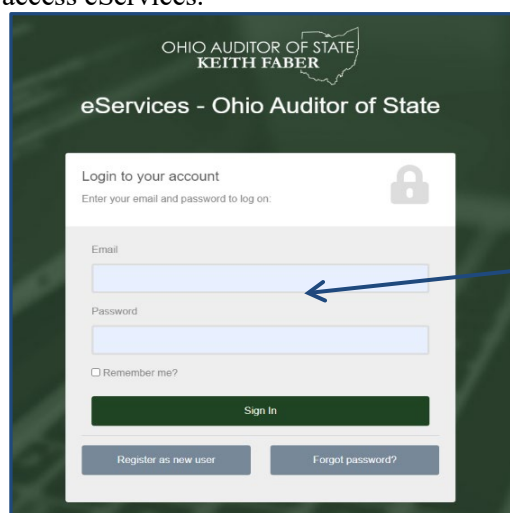
Click on the Login button (See Figure1).



Click Login on the eServices Website System screen

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.



Enter Customer Email Address and password

Figure 2



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

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

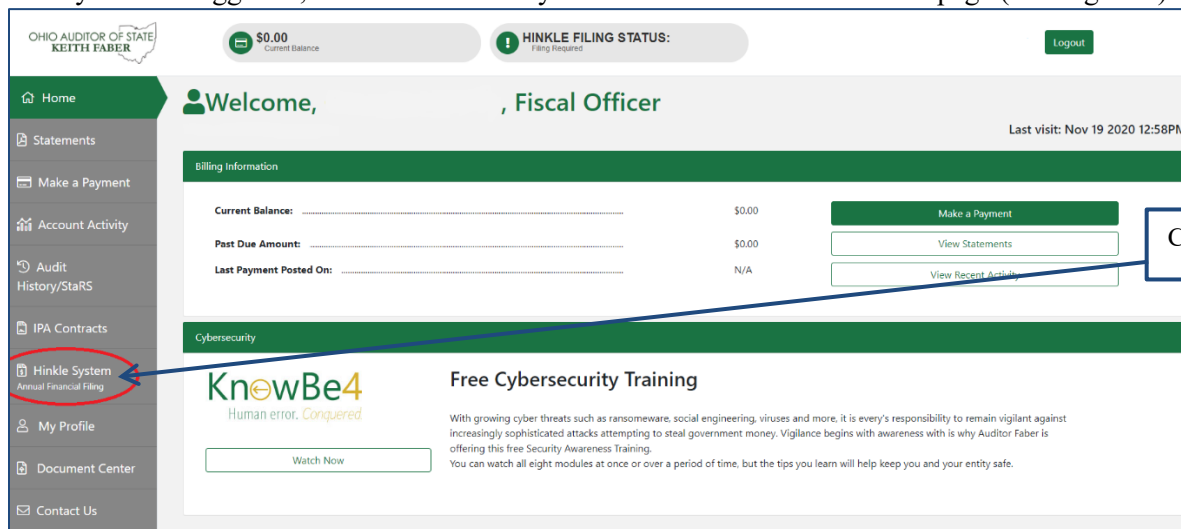


Figure 3

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)

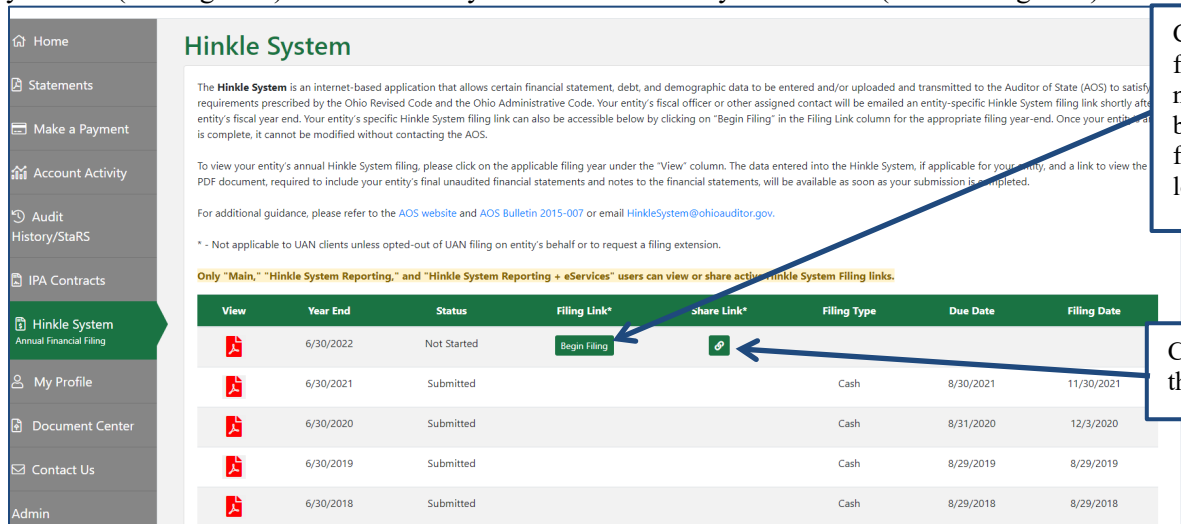


Figure 4

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.

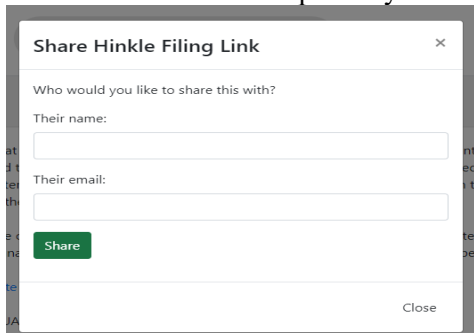


Figure 5



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

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: [blank]
County: [blank]
Filing Year: December 31, 2021

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
- Population
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Average Number of Utility Customers
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year

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

Figure 6

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

HINKLE Annual Financial Data Reporting

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 Villages

After clicking the **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."

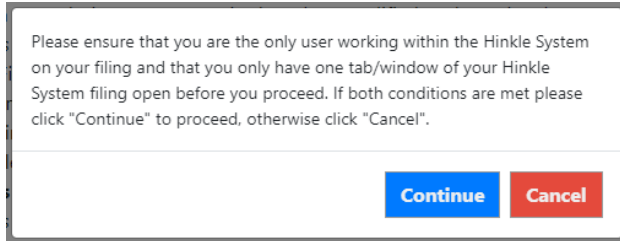


Figure 8

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 the **Begin Filing** button.

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 Villages

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).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' header. Below it, there is a paragraph of instructions: '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 files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.' Below this is a numbered list item: '6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of 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.' At the bottom left is a blue button labeled 'Begin Filing'. At the bottom right is a red button labeled 'Reset Filing Type'. A blue callout box with an arrow pointing to the 'Reset Filing Type' button contains the text: '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.

The screenshot shows the 'HINKLE Annual Financial Data Reporting' header. Below it is a red 'WARNING!!' section. The text in this section reads: 'Selecting this option will reset your filing and delete any data you have already entered.' followed by 'Selecting this option will also delete any **previously approved due date extensions**.' Below this is a paragraph: '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.' At the bottom left is a blue button labeled 'Cancel'. At the bottom right is a red button labeled '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.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

After clicking the blue **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

Village of _____ County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 [Begin Filing](#) 2 [Data Entry](#) 3 [Upload Document](#) 4 [Acknowledge](#)

[Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General](#)

Cash Receipts

Property and Other Local Taxes	\$ 0
Municipal Income Tax	\$ 0
Intergovernmental Receipts	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0

Figure 12

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).

HINKLE Annual Financial Data Reporting

Village of _____ Regulatory Due Date: 3/1/2022 [Request an Extension](#)

Cash Disbursements

Transfers Out	\$ 0
Advances In	\$ 0
Advances Out	\$ 0
Other Financing Sources	\$ 0
Other Financing Uses	\$ 0
Total Other Financing Receipts (Disbursements)	\$ 0
Special and Extraordinary Items	
Special Item	\$ 0
Extraordinary Item	\$ 0
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	\$ 0

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

Figure 13



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

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 all Governmental Funds (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

HINKLE Annual Financial Data Reporting

County | Regulatory Due Date: 03/01/2018 [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

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

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations Year End

The statement you are entering data into will be identified here.

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
Municipal Income Tax	\$ 0
Intergovernmental	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0

Figure 14

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

HINKLE Annual Financial Data Reporting

Village of County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

Advances Out

Other Financing Sources

Other Financing Uses

Total Other Financing Receipts (Disbursements)

Special and Extraordinary Items

Special Item

Extraordinary Item

Total Special and Extraordinary Items

Net Change in Fund Cash Balances

Fund Cash Balances, Beginning of Year

Fund Cash Balances, End of Year

< previous Save Changes next >

To return to the previous page of the filing, you can click the "Previous" button

Figure 15

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



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 15). Click the **Next** button (see Figure 15) after saving your changes. The following webpage will open (see Figure 16).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. The top navigation bar includes 'Village', 'County | Regulatory', 'Due Date: 3/1/2022', and a 'Request an Extension' link. A progress bar indicates four steps: 1. Begin Filing, 2. Data Entry (current), 3. Upload Document, and 4. Acknowledge. The 'Data Entry' step is further divided into four sub-steps: Select a Filing Type, Enter Financial Data, Upload Financial Statements With Notes, and Submit Filing To AOS. The main content area is titled 'Statement Of Receipts, Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds'. It features a 'Not Applicable' checkbox, which is checked. Below this, there is a table for 'Operating Cash Receipts' with the following items and values:

Item	Amount
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Miscellaneous	\$ 0
Other Operating Receipts	\$ 0
Total Operating Cash Receipts	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**. The application will then eliminate the Enterprise fund data entry and you can click **Next** to move on to the next page.

Figure 16

Note: Internal Service, Agency, Investment Trust and Private Purpose Trust Funds **will not** be entered in Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 17).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. The top navigation bar includes 'Village', 'Allen County | Regulatory', 'Due Date: 3/1/2022', and a 'Request an Extension' link. The main content area is titled 'Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers'. It features a table with the following items and values:

Item	Amount
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Advances In	\$ 0
Advances Out	\$ 0
Net Receipts Over (Under) Disbursements	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	\$ 0

At the bottom of the page, there are three buttons: '< previous', 'Save Changes', and 'next >'. A callout box points to the '< previous' button with the text: 'To return to the previous page of the filing, you can click the "Previous" button'.

Figure 17



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Click the **Next** button (see Figure 17) after saving your changes. The following webpage will open (see Figure 18). Enter the amounts of your long-term obligations existing at year-end for the governmental and proprietary activities by type of debt issue.

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. The top navigation bar includes 'Village', 'County | Regulatory', 'Due Date: 3/1/2023', and a 'Request an Extension' link. A progress bar at the top indicates 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. On the left, a sidebar lists various financial statement categories, with 'Long Term Obligations At Year End' selected. The main content area is titled 'Long Term Obligations At Year End' and is divided into two sections: 'Governmental' and 'Proprietary'. Each section contains a table with columns for the obligation type and a corresponding dollar amount. The 'Governmental' section lists: General Obligation Bonds (\$0), Special Assessment Bonds (\$0), Notes Payable (\$0), Loans Payable (\$0), Leases (\$0), Revenue Bonds (\$0), and Miscellaneous Long Term Bonds (\$0). The 'Proprietary' section lists the same categories, all with \$0 values. At the bottom, there are three buttons: '< previous', 'Save Changes', and 'next >'.

Figure 18

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 18). If you have no debt, you can click on the **Next** button (see Figure 18).

The following webpage will open (see Figure 19). 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, similar to Figure 18. The top navigation bar and progress bar are identical. The sidebar on the left now has 'Other Information - Demographic' selected. The main content area is titled 'Other Information - Demographic' and contains a table with various demographic data points and their corresponding values. The data points are: Population (0), Total Annual Final Appropriations for All Funds for The Reporting Year (\$0), Average Number of Utility Customers (\$0), Full Tax Rate Per \$1,000 of Assessed Valuation (0.00), Inside Millage (0.00), Outside (Voted) Millage (0.00), Total Tax Rate (\$0), Total Assessed Property Tax Valuation (\$0), and Unrestricted General Fund Carryover Cash Balance At Year-End (\$0). At the bottom, there are three buttons: '< previous', 'Save Changes', and 'Next >'.

Figure 19



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Once the information has been entered, click the **Save Changes** button (see Figure 19). Then click the **Next** button (see Figure 19). The following web page will open (see Figure 20). 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 20).

IMPORTANT!!

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.

[Upload Only 1 PDF File](#) [Upload 2 PDF Files](#)

Figure 20

If **Upload 2 PDF files** is selected (see Figure 20), the following webpage will open (see Figure 21). 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.

HINKLE Annual Financial Data Reporting

Village _____ 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

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:

[Choose File](#) No file chosen

Upload the PDF document with the Notes to the Financial Statements here:

[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 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 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

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

Figure 21

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figure 21). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 21). If the file selection is correct, click the green **Upload** button (See Figure 21) to upload the file into the Hinkle System.

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.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

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 20), 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.

HINKLE Annual Financial Data Reporting

Village: [Blank] | County: [Blank] | Regulatory: [Blank] | 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

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

Click the **Choose File** button to navigate to the file location

Figure 22

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figure 23).

Annual Financial Data Reporting

Not secure | devafdrs/annualfinancialdata/Application/Notes

HINKLE Annual Financial Data Reporting

Regulatory

Upload Financial Statements With Notes

Open

File name: Test Response document.pdf | All files (*.*) | [Open](#) [Cancel](#)

[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](#)

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

Figure 23



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

HINKLE Annual Financial Data Reporting

Village County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 [Begin Filing](#) 2 [Data Entry](#) 3 [Upload Document](#) 4 [Acknowledge](#)

1 Select a Filing Type 2 Enter Financial Data 3 Upload Financial Statements With Notes 4 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
- **Governmental 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 or Fund Balances)
 - Statement of Functional Expenses – required for voluntary health organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

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

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

The selected file will appear in this field

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

Use the Choose File button to navigate to the file location

Figure 24

The following message will appear if your file has been successfully uploaded (See Figure 25), 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

Village County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 [Begin Filing](#) 2 [Data Entry](#) 3 [Upload Document](#) 4 [Acknowledge](#)

1 Select a Filing Type 2 Enter Financial Data 3 Upload Financial Statements With Notes 4 Submit Filing To AOS

NEXT STEPS:

1. 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.

2. ONCE YOU HAVE VERIFIED THE ACCURATE FILE HAS BEEN UPLOADED, PROCEED TO THE FINAL STEP TO SUBMIT THE HINKLE SYSTEM FILING BY CLICKING THE “NEXT” BUTTON AT THE BOTTOM OF THIS WEBPAGE.

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

[View Uploaded File Here](#)

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](#).

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.

Figure 25



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

The following web page will open (see Figure 26). 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. **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.**

HINKLE Annual Financial Data Reporting

Village County Acknowledge

1 Begin Filing
2 Data Entry
3 Upload Document
4 Acknowledge

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.

Enter name, title and email address here

Figure 26

Once you have clicked the Submit button, a pop-up box will appear (See Figure 27). 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.

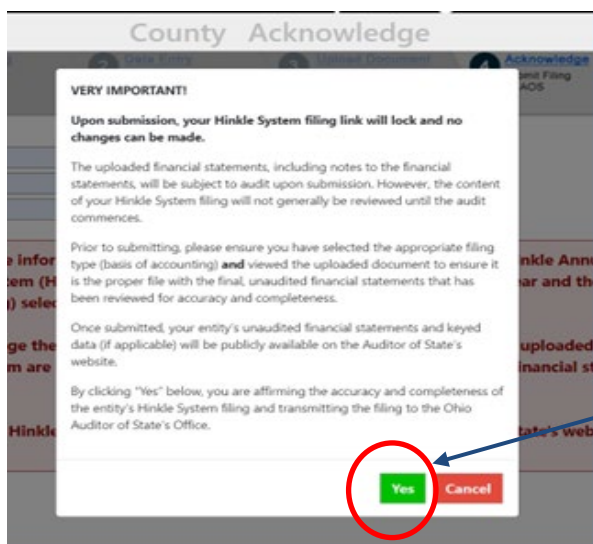
By clicking "Yes" below, you are affirming the accuracy and completeness of the entity's Hinkle System filing and transmitting the filing to the Ohio Auditor of State's Office.

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.**



Hinkle Annual Financial Data Reporting System

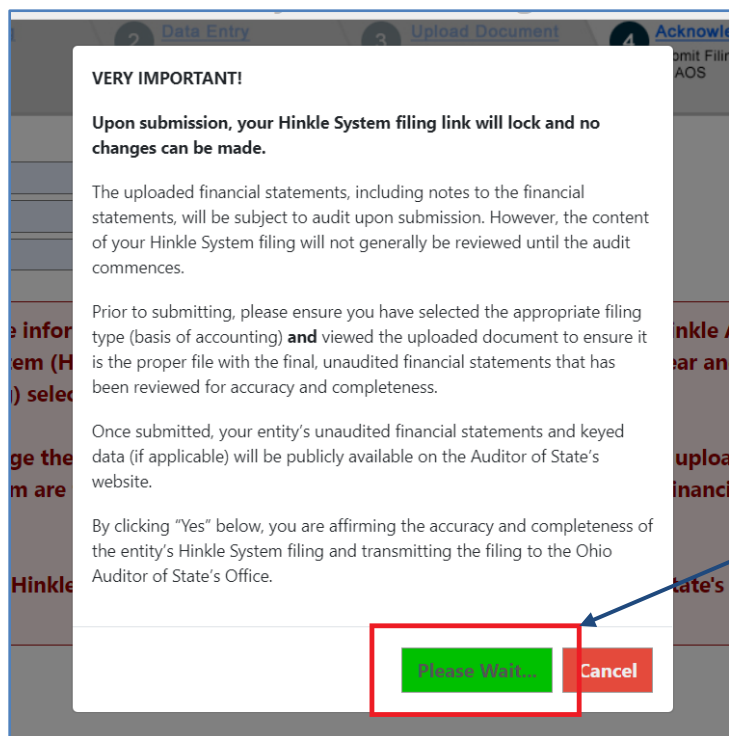
Quick Guide for Villages



Click **Yes** to submit your filing, click **Cancel** if not ready to submit.

Figure 27

When you click **Yes** to submit (see Figure 27), the button will change to indicate **Please Wait** (See Figure 28). Please do not close the window or log off until the Thank you for filing message appears (See Figure 29). 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.



This will indicate **Please Wait** – do not close out the window or log off until the next screen appears. .

Figure 28

The following message (see Figure 29) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

ANKLE Annual Financial Data Reporting

Thank you for filing Village of _____'s 2021 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) § _____, _____ 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 "ANKLE 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.

Figure 29

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 30) after clicking the **Submit** button (see Figure 26).

ANKLE Annual Financial Data Reporting

Thank you for filing Village of _____'s 2019 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 _____ 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.

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 30



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

In addition to the completed message (Figure 29 or 30), an email will be sent to the email address entered on the acknowledgement page (Figure 26), and the primary contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 31).

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 31

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 32).

[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 at the end of 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. Once the 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's fiscal year end, will be available as soon as your submission is complete.

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 32

Once you click on the document for the desired year end (see Figure 32), the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 33). 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 Quick Guide for Villages

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

Combined Statement Of Cash Receipts

Statement Of Receipts, Disbursements

Long Term Obligations At Year End

Other Information - Demographic

Figure 33

Once you click on “View All Details,” the following window opens (See Figure 34). 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: [] Extension Documents: []

Status History

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 34

Please Note: The data keyed into the Hinkle System and the pdf file uploaded into the system will also be publically 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 Villages 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 Villages

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 35). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit.

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

Once you log in to eServices, click on the Document Center tab (see Figure 35). 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 36).

OHIO AUDITOR OF STATE
KEITH FABER

Current Balance

HINKLE FILING STATUS:
Up-to-date

Home
Statements
Make a Payment
Account Activity
Audit History/StaRS
IPA Contracts
Hinkle System
Annual Financial Filing
My Profile
Document Center
Contact Us
Admin

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 the 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 35



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

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 36

Once you click **Upload** (see Figure 36), 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 37). 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 37

The document center also includes a list of other documents to be gathered for an audit (see Figure 38).

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 38

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.