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Hinkle Annual Financial Data Reporting System (AFDRS)

Presented by: Local
Government Services

What is Hinkle AFDRS?

"The Hinkle System is an **Internet based application** that allows certain financial statement, debt, and demographic data to be entered, uploaded and transmitted to the AOS to satisfy the filing requirements prescribed by the ORC and the OAC."



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Translation

This is the format in which all year-end annual reports must now be filed.

This presentation contains the information you will need to include in the Hinkle System along with the process of how to file.



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Information you will need to file

- A **Complete Set of Balanced and Reconciled** Financial Information.
 - Government-wide Financial Statements
 - Fund Financial Statements (Governmental and Proprietary Funds)
 - Complete Set of Notes to the Financial Statements.
 - This includes ALL debt (bonds, loans, notes, leases, etc.) for both Governmental and Proprietary Funds.
 - Demographic Information



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Information Entered Into the Hinkle System

- **Regulatory Statements**
 - **Receipts, Disbursements, and Year-End Cash Fund Balances** (General Fund)
 - **Receipts, Disbursements, and Year-End Cash Fund Balances** (Total Governmental Funds)
 - **Receipts, Disbursements, and Year-End Cash Fund Balances** (Total Proprietary Funds)
 - **Total Amount of Debt by Type** (GO Bonds, Notes Payable, Capital Leases, etc) – Governmental and Proprietary Funds



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Information Entered Into the Hinkle System (continued)

- **Demographic Information including:**
 - Population
 - Total Annual Final Appropriations for All Funds for the Reporting Year (approved by Council)
 - Average Number of Utility Customers
 - Full Tax Rate Per \$1,000 of Assessed Valuation
 - Total Assessed Property Tax Valuation
 - Unrestricted General Fund Carryover Cash Balance at Year-End (Fund Balance at year-end minus any outstanding encumbrances)



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When do I have to file?

- Non-GAAP entities (such as Villages and Townships), and GAAP-mandated entities choosing to not file on a GAAP basis, have 60 days following fiscal year-end to complete their submission in accordance with ORC [117.38](#).
- The same dates still apply just like before, only the process has changed.



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Reporting in the Hinkle System

- **Reporting in Hinkle System** - entities must access the Hinkle System via an entity-specific link provided by email to the entity's fiscal officer/designated contact after the end of the reporting period.
- **Uniform Accounting Network (UAN) Clients** – for most UAN clients, the entity's required filing via the Hinkle System will be completed as part of their year-end UAN reporting. For UAN clients reporting on a GAAP or other basis which cannot be prepared by UAN, instructions will be provided by UAN regarding how to file via the Hinkle System.



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But I don't have Internet access

- **Electronic Filing Waiver Request for Small Governments** - a waiver from required electronic filing may be provided under very limited circumstances. If an entity is unable to file electronically, the Electronic Filing Waiver Request for Small Governments form should be completed and submitted for consideration. **Waivers may be granted for one financial reporting year only. A new request must be submitted for each annual financial reporting period.**
- **Note:** The waiver is not applicable to entities which utilize UAN since the UAN year-end reporting process will allow clients to complete their filing in the Hinkle System regardless of whether the client has internet access.



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Can I file an extension?

- The AOS will consider granting an extension when the circumstances listed in AOS Technical Bulletin 2008-001 exist or have occurred.
- The request for extension should be submitted to Local Government Services (LGS) at AFRExtensions@ohioauditor.gov no later than the deadline for filing the annual financial report.



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UAN Users

- **Question:** I utilize UAN as my accounting software. In the past UAN has filed on my behalf, will this continue?
- **Answer:** Yes. Historically, UAN has filed on behalf of clients to meet the ORC filing requirement from the client's uploaded file or mailed CD. This will continue to be an option. The Year End Checklist has been modified to ask for the demographics and debt information along with options for UAN to submit on the behalf of the entity.
- Three options are available:



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UAN Users

- **Skip** – Select if the entity chooses to enter the financial information in the Hinkle System. For example, if your entity intends to file GAAP financial statements, selecting "skip" will opt out of UAN filing on your behalf.
- **Submit with AFR (may edit online later)** – If your entity wishes to review or modify the data prior to submission, this option will populate the information in the Hinkle System. The entity will then have the ability to review/modify as necessary. Your entity will be required to complete the submission in order for the financial information to be transmitted.
- **Submit with AFR (final)** – UAN will populate and submit the financial information on your entity's behalf.



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UAN Users

- For financial reports ending December 31, 2015 (Filing in the Hinkle System in 2016), a complete set of notes to the financial statements must be completed as part of the full financial reporting package (all financial statements and notes) that will be uploaded into the Hinkle System.
- An example of the full financial reporting package is included as part of your handout.



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Non-UAN Users

- You are still required to file your information in the Hinkle system.
- Each entity will be provided an entity-specific link that will allow the Hinkle System to be accessed. Each entity will input the required financial, debt, and demographic information (discussed at the beginning of this presentation) into the Hinkle System. Once data entry has been completed, the entity will be instructed to submit the information to the AOS via the submit button. This submission will fulfill the entity's annual financial reporting requirement under ORC Section 117.38.



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Non-UAN Users

What needs to be filed as part of the submission to the Hinkle System?

- Enter financial, debt, and demographic information into the Hinkle system manually (as previously discussed).
- A set of printed financial statements and notes to the financial statements (PDF format).



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Resources

- Explanation of Hinkle AFDRS - <http://ohioauditor.gov/financialreporting/default.html>
- Quick Guide - <http://ohioauditor.gov/financialreporting/QuickguideAnnualDataReportingSystemVillages.pdf>
- Frequently Asked Questions - <https://ohioauditor.gov/financialreporting/Hinkle%20Annual%20Financial%20Data%20Reporting%20System%20Frequently%20Asked%20Questions%20revised%20December%202015.pdf>



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Resources

- Sample Statements and Notes - <http://www.ohioauditor.gov/references/shells.html>
- Census Data - <http://development.ohio.gov/files/research/p5027.pdf>
- County Auditor – Assessed Valuation and Tax Rates



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Resources

- Property Tax Rates – http://www.tax.ohio.gov/tax_analysis/tax_data_series/publications_tds_property/14PTRATD.aspx (Look under Jurisdiction for your Village)
- Property Tax Assessed Values - http://www.tax.ohio.gov/tax_analysis/tax_data_series/publications_tds_property/RPUABS14.aspx



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Resources

- Electronic Filing Waiver Request – <http://www.ohioauditor.gov/financialreporting/Auditor%20of%20State%20Annual%20Financial%20Data%20Reporting%20System%20-%20waiver%20request%20modified%2007-2015.pdf>



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