

# Hinkle System

A Walk Through

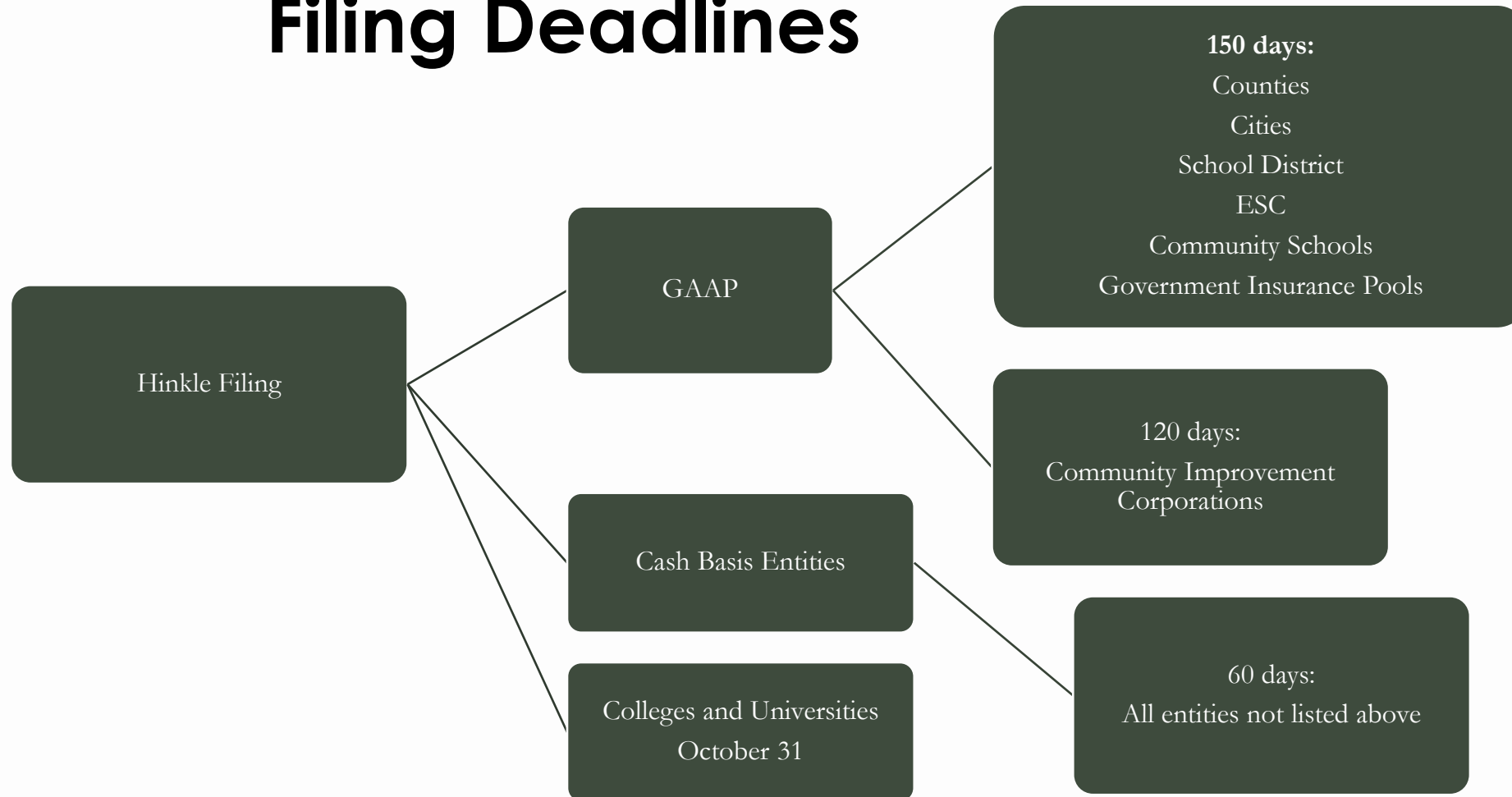
# Agenda

- What is the Hinkle System?
- Filing Deadlines
- Required components of a filing
- Resources
- Accessing your link
- Hinkle System Filing Walkthrough
- UAN Filers
- Where is Hinkle System information located?
- FAQs

# What is the Hinkle System?

- The Hinkle Annual Data Reporting System (Hinkle System) is the application the AOS developed for entities to file their annual financial statements with our office, as required by statute.
- All filers must upload a PDF document of their final unaudited financial statements, which will be audited by the AOS or a contracted IPA firm
- Some entity types are also required to key in financial statement, debt and demographic data that is used for various purposes, including Financial Health Indicators.

# Filing Deadlines



# Required Components of a Filing

## PDF File Required Components:

### Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, Cash or 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

# Required Components of a Filing

## PDF File Required Component (continued):

### 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

# Required Components of a Filing

**PDF File Required Component (continued):**

**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

# Resources

The screenshot shows the Ohio Auditor of State website at <https://www.ohioauditor.gov>. The navigation bar includes 'AUDITS', 'LOCAL GOVERNMENTS', 'OPEN GOVERNMENT', 'TRAINING', 'RESOURCES', 'CONTACTS', 'ABOUT', and 'NEWSROOM'. The 'LOCAL GOVERNMENTS' dropdown menu is open, listing various services and resources. The 'Reference Materials' option is highlighted with a red box. Other options include 'Local Government Services (LGS)', 'LOCAL GOVERNMENT RESOURCES', 'New Fiscal Officers', 'Outgoing Officers', 'Cybersecurity', 'Financial Health Indicators (FHI)', 'Hinkle System Financial Reporting', 'Regional Councils of Governments (COGs)', 'Auditor of State Awards', 'Fiscal Distress', and 'UAN Overview'. The main content area features a search bar, a 'Report Fraud' button, and a 'Search Audits' button. A carousel slide is partially visible with the text 'Partnership? Learn about this legal process for helping a...'. Below the carousel is a statistics section titled 'Since January 2019:' with four icons and corresponding numbers: '154 CONVICTIONS FOR FRAUD...', 'ON 360+ CHARGES, RESULTING IN...', '272 FINDINGS FOR RECOVERY', and '\$28,529,126 TOTAL FINDINGS SO FAR...'. A 'SPEAK UP. STOP FRAUD.' section is also present. At the bottom, there are four featured articles: 'New Fiscal Officers', 'Training Opportunities', 'Cybersecurity Policy', and 'Required Fraud Training'.

# Resources

OHIO AUDITOR OF STATE  
KEITH FABER

AUDITS ▾ LOCAL GOVERNMENTS ▾ OPEN GOVERNMENT ▾ TRAINING ▾ RESOURCES ▾ CONTACTS ▾ ABOUT ▾ NEWSROOM ▾

🏠 Reference Materials

### Clients & IPA Firms

Frequently Asked Questions  
GASB FAQ  
Library FAQ and Program Codes  
Other Accounting FAQ

**Financial Statement Shells & Notes**

- GAAP
- OCMBOA
- Regulatory
- Specialized Footnotes

## Reference Materials

The Auditor of State's Office offers local governments and IPA firms a full range of professional consulting, accounting, and financial reporting resources.

### OneOhio Receivable

[OneOhio Opioid Settlement Receivable Calculation \(xlsx\)](#)  
Updated 7-29-2024

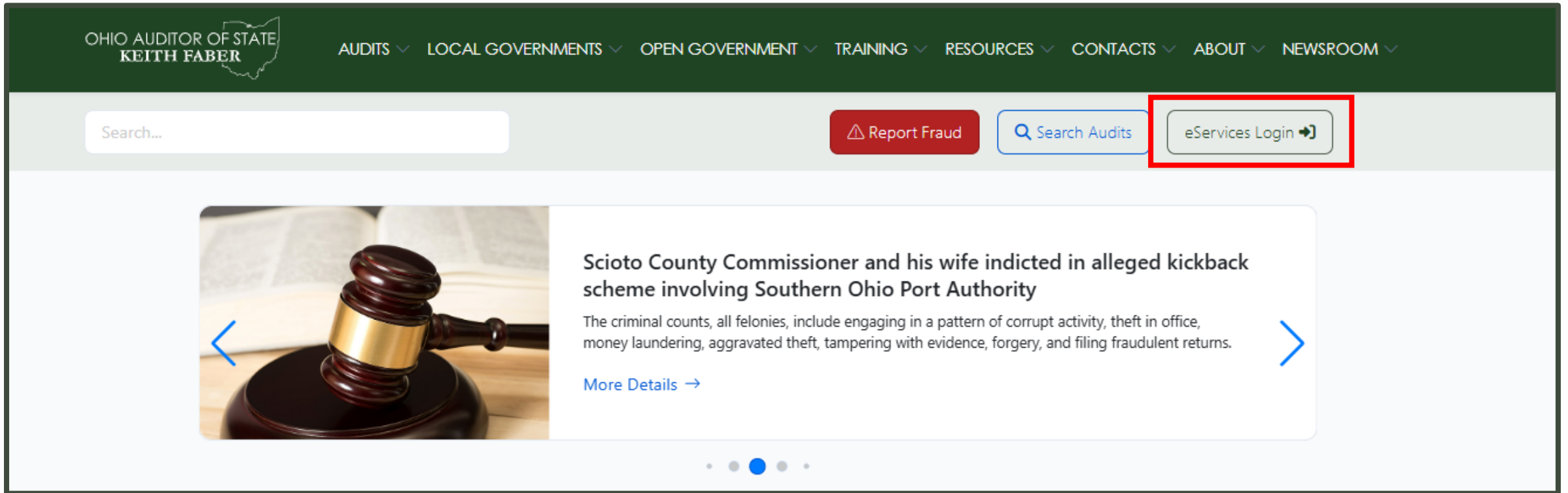
[OneOhio Opioid Receivable Guidance \(pdf\)](#)  
Updated 8-4-2025

### Client Reference Material(s)

[Responsibilities of Those Charged with Governance \(pdf\)](#)

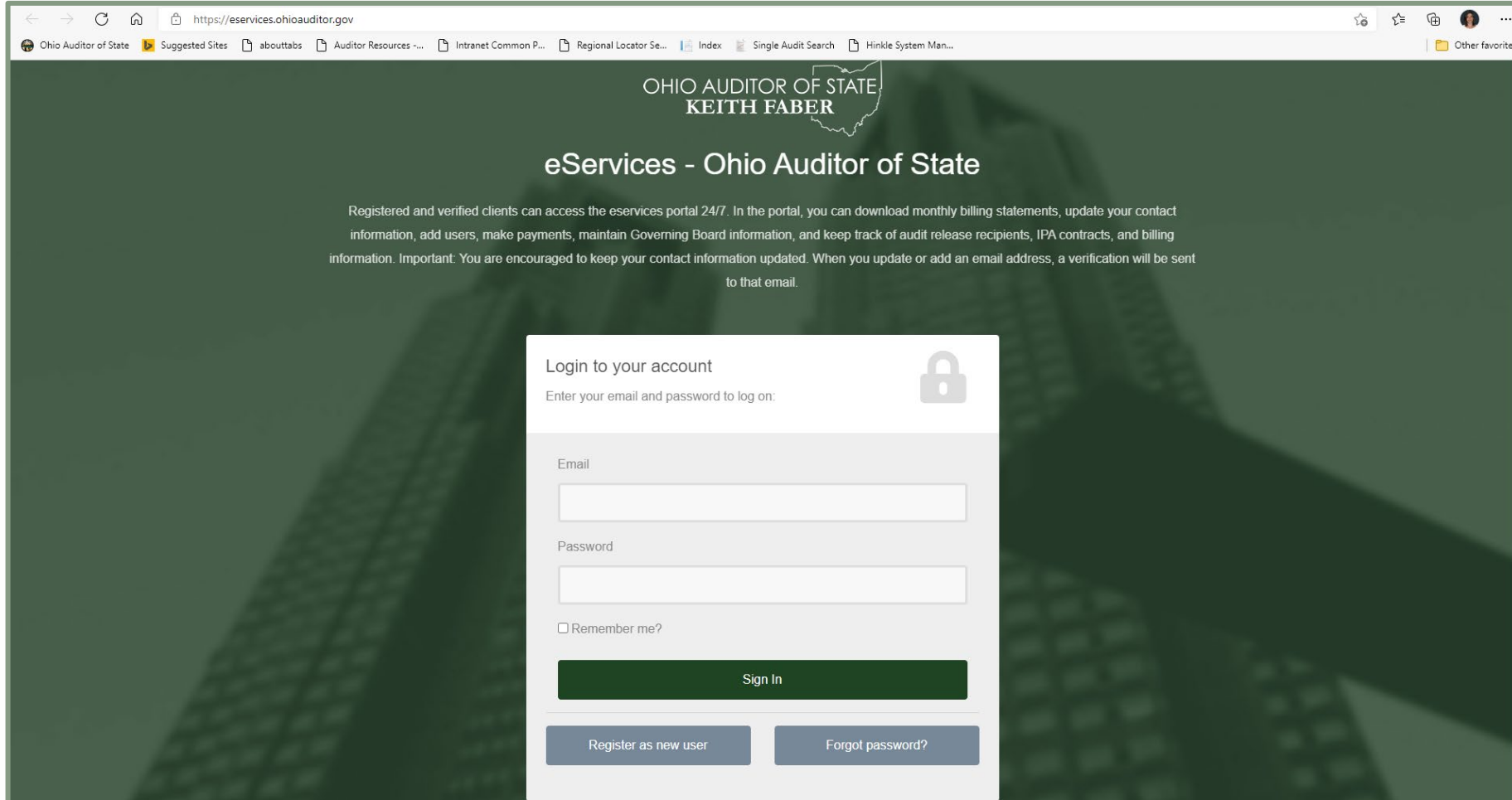
Divisions

# Accessing your Link



The screenshot displays the top navigation bar of the Ohio Auditor of State website. The header includes the text "OHIO AUDITOR OF STATE KEITH FABER" and a list of menu items: AUDITS, LOCAL GOVERNMENTS, OPEN GOVERNMENT, TRAINING, RESOURCES, CONTACTS, ABOUT, and NEWSROOM. Below the header is a search bar and three buttons: "Report Fraud" (red), "Search Audits" (blue), and "eServices Login" (grey with a right-pointing arrow). The "eServices Login" button is highlighted with a red rectangular border. Below the navigation bar is a news article card with a photo of a gavel and the headline "Scioto County Commissioner and his wife indicted in alleged kickback scheme involving Southern Ohio Port Authority". The card includes a brief summary of the charges and a "More Details" link with a right-pointing arrow.

# Accessing your Link



The screenshot shows a web browser window with the URL <https://eservices.ohioauditor.gov>. The page header includes the Ohio Auditor of State logo and the name Keith Faber. The main heading is "eServices - Ohio Auditor of State". Below this, a paragraph explains that registered and verified clients can access the portal 24/7 to download billing statements, update contact information, add users, make payments, and maintain Governing Board information. A central login form titled "Login to your account" is displayed, featuring a lock icon and the instruction "Enter your email and password to log on:". The form contains input fields for "Email" and "Password", a "Remember me?" checkbox, a green "Sign In" button, and two blue buttons for "Register as new user" and "Forgot password?".

OHIO AUDITOR OF STATE  
KEITH FABER

## eServices - Ohio Auditor of State

Registered and verified clients can access the eservices portal 24/7. In the portal, you can download monthly billing statements, update your contact information, add users, make payments, maintain Governing Board information, and keep track of audit release recipients, IPA contracts, and billing information. Important: You are encouraged to keep your contact information updated. When you update or add an email address, a verification will be sent to that email.

### Login to your account

Enter your email and password to log on:

Email

Password

Remember me?

[Sign In](#)

[Register as new user](#) [Forgot password?](#)

# Accessing your Link

The screenshot shows the Ohio Auditor of State website. The header includes the logo for Keith Faber and navigation links for Audits, Local Governments, Open Government, Training, Resources, Contacts, About, and Newsroom. A search bar is located below the header. The main content area features a news article about Trimble schools and a 'MAKE A PAYMENT' section. A dropdown menu is open under 'RESOURCES', listing various options. The 'eServices Login' link is highlighted with a red box. Below the main content, there is a statistics section for January 2019 and a 'SPEAK UP. STOP FRAUD.' campaign.

OHIO AUDITOR OF STATE  
KEITH FABER

AUDITS ▾ LOCAL GOVERNMENTS ▾ OPEN GOVERNMENT ▾ TRAINING ▾ RESOURCES ▾ CONTACTS ▾ ABOUT ▾ NEWSROOM ▾

Search...

IPA Resources >  
Reference Materials  
Federal >  
Publications & Manuals  
Technical Bulletins  
Procurement Opportunities  
Web Links  
Required Filings & Notifications  
Ohio Checkbook ↗

**MAKE A PAYMENT**  
eServices ⓘ  
eServices Login ↗

**KIDS CORNER**  
Student Center

**Since January 2019:**

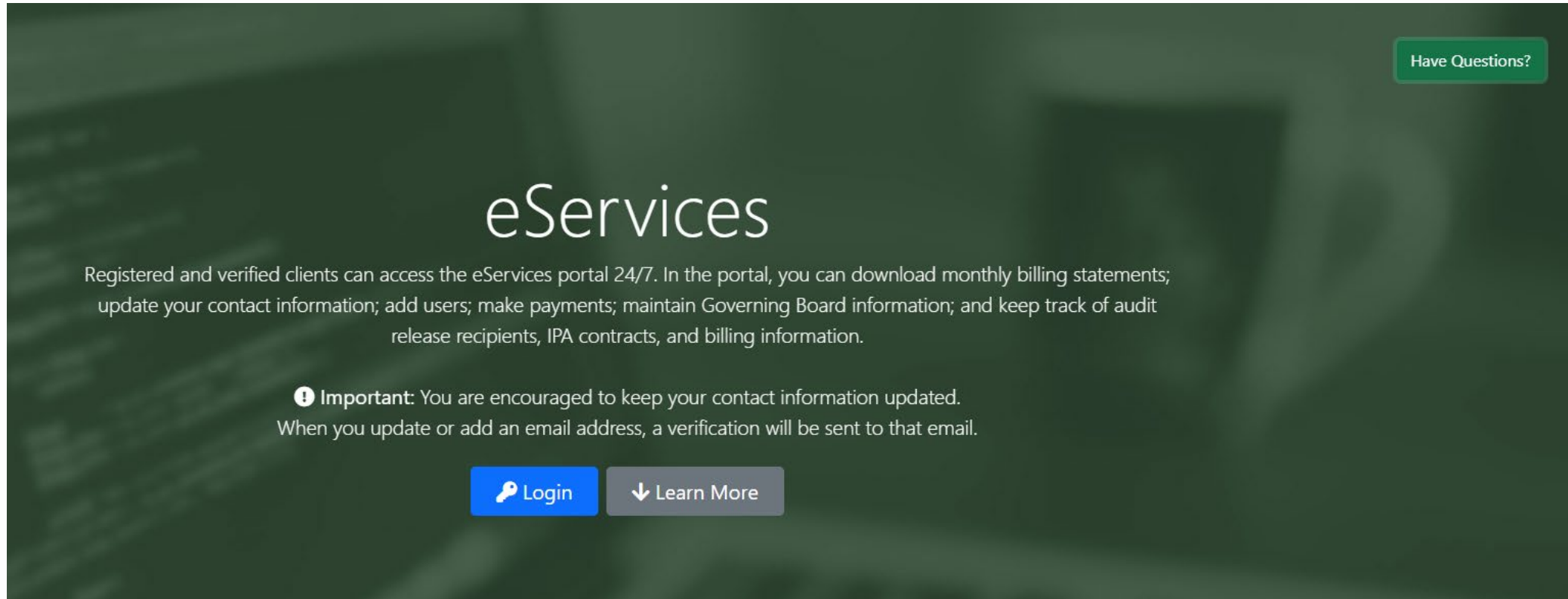
- 154 CONVICTIONS FOR FRAUD...
- ON 360+ CHARGES, RESULTING IN...
- 272 FINDINGS FOR RECOVERY
- \$28,529,126 TOTAL FINDINGS SO FAR...

The Auditor's Special Investigations Unit is dedicated to rooting out fraud and bringing the criminals to justice.

Learn More » Report Fraud » Special Report »

**SPEAK UP. STOP FRAUD.**  
Learn More »

# Accessing your Link

The image is a screenshot of a web page for 'eServices'. The background is a dark green with a blurred image of a person. In the top right corner, there is a green button with the text 'Have Questions?'. The main heading 'eServices' is centered in a large, white, sans-serif font. Below the heading, there is a paragraph of text in white: 'Registered and verified clients can access the eServices portal 24/7. In the portal, you can download monthly billing statements; update your contact information; add users; make payments; maintain Governing Board information; and keep track of audit release recipients, IPA contracts, and billing information.' Below this paragraph is an 'Important' notice, indicated by a white exclamation mark icon in a circle, followed by the text: 'Important: You are encouraged to keep your contact information updated. When you update or add an email address, a verification will be sent to that email.' At the bottom of the page, there are two buttons: a blue button with a white key icon and the text 'Login', and a grey button with a white downward arrow icon and the text 'Learn More'.

# Accessing your Link

The screenshot displays the Ohio Auditor of State eServices portal. At the top, the Ohio Auditor of State logo (Keith Faber) is on the left. In the center, there are two status boxes: one showing a current balance of \$0.00 and another showing a Hinkle Filing Status of 'Filing Required'. On the right, there are 'Logout' and 'Admin' buttons. A left-hand navigation menu includes links for Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System (Annual Financial Filing), My Profile, Document Center, Contact Us, and Admin. The main content area features a 'Welcome,' message followed by a 'Billing Information' section with a table of account details and buttons for 'Make a Payment', 'View Statements', and 'View Recent Activity'. Below this is an 'Announcements' section with two entries: one dated 11/23/2021 regarding contact information updates and another dated 04/16/2021 regarding electronic communication methods.

OHIO AUDITOR OF STATE  
KEITH FABER

\$0.00  
Current Balance

! HINKLE FILING STATUS:  
Filing Required

Logout Admin

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

Hinkle System  
Annual Financial Filing

My Profile

Document Center

Contact Us

Admin

Welcome, [Redacted]

Billing Information

Current Balance:	\$0.00	Make a Payment
Past Due Amount:	\$0.00	View Statements
Last Payment Posted On:	N/A	View Recent Activity

Announcements

11/23/2021

On April 16, 2021, we notified you of an update in your AOS eServices account to enable your entity to provide and maintain current contact information for your entity. At that time, we asked that you review your entity's profile information, make any necessary updates to reflect current contact information, and update information as changes occur in the future.

Our office will begin to use the contact information in the "Audit Release Recipients" tab in the "My Profile" section of your entity's eServices account to email your entity's recipients in advance of issuance of audit or other reports for your entity from our office. Our office is statutorily required to distribute the report to certain officials. Those officials are identified by position in the "Audit Release Recipients" tab and must be completed before a report release can occur. If any of these positions (other than legal counsel) are vacant, you may designate the position as vacant within the tab until the position is filled. The email address for each recipient must be unique. Every statutorily required recipient's individual email address should be provided in the tab to ensure communications from our office are received. If a statutorily required recipient (other than legal counsel) does not have an individual email account, that official can waive notification of report releases. Ensure you confirm with the individual that he/she cannot provide an email address before identifying the official as waiving communication.

**IMPORTANT: Please verify, complete and/or update the information in the tabs under the "My Profile" tab as soon as possible.**

04/16/2021

Over the past several years, the AOS has been transitioning our method of contact with your entity to an electronic process via email and eServices. With the pandemic requiring many people to work from various locations, the ability to contact your entity electronically has become even more important.

# Accessing your Link

The screenshot displays the Auditor of State's eServices portal. At the top left, the logo for the Auditor of State, Keith Faber, is visible. The current balance is shown as \$0.00. A notification banner states: "We see you are listed as a contact for multiple entities! Click the [Change Client Account] button to switch between the different accounts!". A red box highlights the "Change Client Account" button, which includes a right-pointing arrow icon. The "Logout" button is located in the top right corner. Below the notification, the "Billing Information" section shows:

Current Balance:	\$0.00	Make a Payment
Past Due Amount:	\$0.00	View Statements
Last Payment Posted On:	N/A	View Recent Activity

The "Announcements" section lists the following dates and messages:

- 3/28/2025**: The Auditor's Office is encouraging clients to utilize eServices and the electronic check feature to pay monthly statements. Payments made electronically are posted to client accounts typically within 48 hours. Avoid overpayments and lost payments using an electronic check. The Office does not charge fees for this service, and we do not store bank account information. Verify that the Auditor's Office is an authorized corporate debtor to avoid rejected payments with your bank.
- 3/25/2024**: The Auditor of State's Office is moving from our current location at 88 E. Broad Street, Columbus, OH. Please continue to use the referenced address on the remittance stub attached to your monthly billing statement when making payments. This will assist in proper handling of your payment. Clients are strongly encouraged to utilize the electronic check option to make their payment. Payments should not be mailed directly to the Auditor of State's Office.
- 1/19/2024**: To avoid an 'Unauthorized Corporate Debit' return when making an electronic check payment, notify your bank that the Ohio Auditor of State is an authorized debtor. See details on the [Payments page](#).
- 3/1/2023**: You can now pay your monthly invoice through eServices using an ECheck. These electronic payments typically post to client accounts within 48 hours. There are no fees associated with electronic payments, and the Auditor of State's Office does not store banking information in the portal as an added security measure. As we transition to electronic payments as the main payment method, please contact us if you need assistance using ECheck.

# Accessing your Link

The screenshot displays the Ohio Auditor of State's online portal. At the top left, the logo for the Ohio Auditor of State, Keith Faber, is visible. To the right, there are two status indicators: a green pill showing a current balance of \$0.00 and a red pill indicating 'HINKLE FILING STATUS: Filing Required'. Further right are 'Logout' and 'Admin' buttons. A left-hand navigation menu includes options like Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System (highlighted with a red box), and My Profile. The main content area shows a 'Welcome,' message and the user's last visit time. Below this is a 'Billing Information' section with a table of account details and three action buttons: 'Make a Payment', 'View Statements', and 'View Recent Activity'. At the bottom, an 'Announcements' section features a date '10/26/2022' and a message about transitioning to electronic payments via eServices.

OHIO AUDITOR OF STATE  
KEITH FABER

\$0.00  
Current Balance

HINKLE FILING STATUS:  
Filing Required

Logout Admin

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

**Hinkle System**  
Annual Financial Filing + FHI

My Profile

Welcome,

Last visit: Nov 2 2022 9:13AM

Billing Information

Current Balance:	\$0.00	Make a Payment
Past Due Amount:	\$0.00	View Statements
Last Payment Posted On:	N/A	View Recent Activity

Announcements

10/26/2022

You can now pay your monthly invoice through eServices using an ECheck. These electronic payments typically post to client accounts within 48 hours. There are no fees associated with electronic payments, and the Auditor of State's Office does not store banking information in the payment portal as an added security measure. As we transition to electronic payments as the main payment method,

# Accessing your Link

OHIO AUDITOR OF STATE  
KEITH FABER

\$0.00  
Current Balance

! HINKLE FILING STATUS:  
Filing Required

- Home
- Statements
- Make a Payment
- Account Activity
- Audit History/StaRS
- IPA Contracts
- Hinkle System**  
Annual Financial Filing + FHI
- My Profile
- Document Center

## Hinkle System




The Hinkle System is an application that allows entities to file financial statement, debt, and demographic data to the Auditor of State (AOS) to satisfy the filing that is required by state law.

**What to expect**  
To access the Hinkle System click the [Begin Filing] button below. *(See under the Filing Link column.)*  
To view your entity's annual filing, click on the PDF icon next to the applicable year. *(See under the View column.)*  
After your submission is complete, you can view the documents you've loaded and your Hinkle System filing information.

For additional guidance, refer to the [AOS Financial Reporting](#) page or read the [AOS Bulletin 2015-007](#).  
You can also reach out to AOS by filling out this [Inquiry Form](#) with further questions.

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

Only the "Billing Contact," "Hinkle System Reporting," and "Hinkle System Reporting + eServices" users may view an active Hinkle System filing link or share the link with financial statement preparers.

View	Year End	Status	Filing Link*	Share Link*
	12/31/2025	Not Started	<a href="#">Begin Filing</a>	<a href="#">Share Link</a>
	12/31/2024	Submitted		
	12/31/2023	Submitted		

# Filing Walk Through

## **HINKLE** Annual Financial Data Reporting

**Entity Name**  
**County**  
**Filing Year**

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

The Ohio Revised Code (ORC) [§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) [Ch. 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 [§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, which have 120 days) following fiscal year-end to submit their annual financial reports to the AOS. 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 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 more immediate access to the information.

# Filing Walk Through

## HINKLE Annual Financial Data Reporting

- Notes to the Basic Financial Statements

**Instructions:**

- Full Financial Statement Upload** - Please upload a complete PDF copy of the financial statements including all items as defined above.  
  
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.
- 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. An email will be sent to the email addressed included in the acknowledgement page and to the current email contact on file with the Auditor of State.

**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](#)

# Filing Walk Through

## HINKLE Annual Financial Data Reporting

- 1 Begin Filing**  
Select a Filing Type
- 2 Upload Document**  
Upload Financial Statements With Notes
- 3 Acknowledge**  
Submit Filing To AOS

### Select Filing Type

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 and Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to report annually in accordance to GAAP.

**GAAP** - Financial statement prepared in accordance with generally accepted accounting principles.

**OCBOA Cash** - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.

**OCBOA Modified Cash** - Financial statements prepared on a modified cash basis as look-alike GAAP statements; relevant GASB Statements have been applied to the extent the statements are applicable to the modified cash basis of accounting. The most common modification applied to cash basis is the recording of long term investment activity. Other common modifications include recording of capital assets, net of accumulated depreciation and long-term debt arising from cash transactions.

**Regulatory Cash** - Financial statements prepared which comply with the basis of accounting prescribed by the Auditor of State, commonly referred to as the AOS basis of accounting.

**Filing Type**

- Regulatory Cash
- OCBOA Cash
- OCBOA Modified Cash
- GAAP

**Begin Filing**

# Filing Walk Through

## HINKLE Annual Financial Data Reporting

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

# Filing Walk Through

## 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

# Filing Walk Through

## HINKLE Annual Financial Data Reporting

County | Regulatory

Due Date: 5/2/2022 [Request an Extension](#)

- 1 Begin Filing**  
Select a Filing Type
- 2 Upload Document**  
Upload Financial Statements With Notes
- 3 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)
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    - Government-Wide Financial Statements
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    - 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 2020 Hinkle Filing.pdf

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

[< Previous](#)

#### Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- 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](#).

# Filing Walk Through

**Due Date: 5/2/2022**

1 **Begin Filing**  
Select a Filing Type

2 **Upload Document**  
Upload Financial Statements With Notes

3 **Acknowledge**  
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.

### 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

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## 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
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  - 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:**

# Filing Walk Through

← → ↻ 🏠 ⚠ Not secure | devafdrs/annualfinancialdata/Application/Acknowledge

Ohio Auditor of State | Suggested Sites | abouttabs | Auditor Resources -... | Intranet Common P... | Regional Locator Se... | Index | Single Audit Search | Hinkle System Man... | Oth

## HINKLE Annual Financial Data Reporting

### County Acknowledge

- 1 Begin Filing**  
Select a Filing Type
- 2 Upload Document**  
Upload Financial Statements With Notes
- 3 Acknowledge**  
Submit Filing To AOS

Name

Title

Email

I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

**NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.**

< Previous Submit

# Filing Walk Through



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

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

Long Term Obligations At Year End - Governmental

Other Information - Demographic

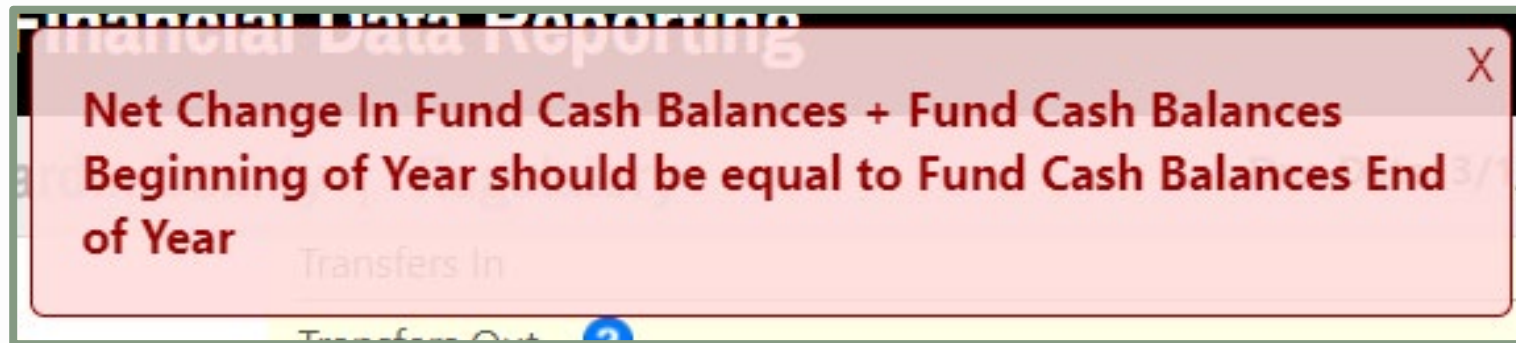
## Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General ?

### Cash Receipts

Property and Other Local Taxes	\$	0
Charges for Services	\$	0
Licenses, Permits and Fees	\$	0
Fines and Forfeitures	\$	0
Intergovernmental Receipts	\$	0
Special Assessments	\$	0
Earnings on Investments	\$	0
Payments in Lieu of Taxes	\$	0
Royalties	\$	0
Miscellaneous	\$	0
Other Receipts	\$	0
<b>Total Cash Receipts</b>	<b>\$</b>	<b>0</b>

### Cash Disbursements

# Filing Walk Through



The screenshot shows a software window titled "Financial Data Reporting" with a red error message. The message text is: "Net Change In Fund Cash Balances + Fund Cash Balances Beginning of Year should be equal to Fund Cash Balances End of Year". Below the message, the text "Transfers In" is visible, and a blue question mark icon is present at the bottom of the window.

# Filing Walk Through

**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 At Year End

Other Information - Demographic

## Statement Of Receipts, Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds ?

Not Applicable

### Operating Cash Receipts

Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Miscellaneous	\$ 0
Other Operating Receipts	\$ 0
<b>Total Operating Cash Receipts</b>	<b>\$ 0</b>

### Operating Cash Disbursements

Personal Services <span style="float: right;">?</span>	\$ 0
Fringe Benefits	\$ 0

# Filing Walk Through

**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 At Year End

Other Information - Demographic

### Other Information - Demographic

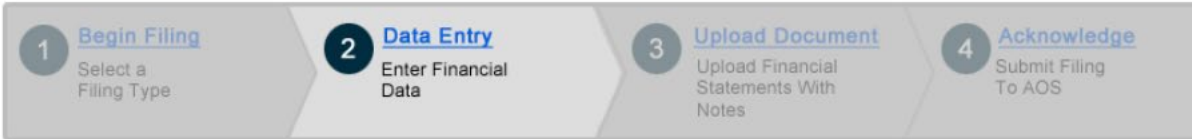
Population		<input type="text" value="0"/>
Total Annual Final Appropriations for All Funds for The Reporting Year <span style="color: blue; font-size: small;">?</span>	\$	<input type="text" value="0"/>
Average Number of Utility Customers	\$	<input type="text" value="0"/>
Full Tax Rate Per \$1,000 of Assessed Valuation:		
Inside Millage	\$	<input type="text" value="0.00"/>
Outside (Voted) Millage	\$	<input type="text" value="0.00"/>
Total Tax Rate	\$	<input type="text" value="0"/>
Total Assessed Property Tax Valuation	\$	<input type="text" value="0"/>
Unrestricted General Fund Carryover Cash Balance At Year-End	\$	<input type="text" value="0"/>

< previous

Save Changes

Next >

# Filing Walk Through



## Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

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

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

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill

Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Sewer

## Statement Of Net Position - Governmental Activities

### Assets

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Accrued Interest Receivable	\$ 0
Accounts Receivable	\$ 0
Internal Balances	\$ 0
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Income Tax Receivable	\$ 0
Property Taxes Receivable ?	\$ 0
Special Assessments Receivable	\$ 0
Revenue in Lieu of Taxes Receivable	\$ 0
Due from Other Governments	\$ 0
Notes Receivable	\$ 0
Loans Receivable	\$ 0
Investment in Joint Venture	\$ 0

# UAN Filers

UAN entities are required to upload the Notes to the Financial Statements to the Notes and Documents Area.

General → Reports & Statements → Year End → AFR – Notes & Documents

# UAN Filers

The screenshot displays the Uniform Accounting Network (UAN) web application interface. At the top, the logo for the Uniform Accounting Network is shown, along with the text "BUCKEYE TOWNSHIP, FRANKLIN COUNTY" and the name "KEITH FABER OHIO AUDITOR OF STATE". The navigation menu includes "Accounting", "Payroll", "Budget", "Inventory", "General", "Transactions", "Utilities", "Reports & Statements", and "Maintenance". The "General" menu is currently selected, and the "Reports & Statements" sub-menu is active. The main content area shows the "AFR - Notes & Documents" screen, which includes a table with columns for "File Name", "File Size", and "Added". A modal dialog box titled "Add AFR Document" is open, showing a file selection process. The file "2025 AFR Notes.pdf" is selected, and the dialog indicates that the file size is limited to 10MB and that only PDF files are allowed. The dialog also includes "Save" and "Close" buttons. The bottom status bar shows the user "Brutus", version "2026.1", year "2025", and date "1/15/2026".

Uniform Accounting Network  
BUCKEYE TOWNSHIP, FRANKLIN COUNTY

KEITH FABER  
OHIO AUDITOR OF STATE

Accounting Payroll Budget Inventory **General** Need Help? Quit

Transactions Utilities **Reports & Statements** Maintenance Est. Primary: \$1,749,787.12

Back Dating Report  
Compliance Report  
Department Reports  
Role Reports  
Transaction Log Report  
User Reports  
Vendor / Payee Reports  
«Year End  
1099-Misc & 1096 Forms  
1099-NEC & 1096 Forms  
AFR - Component Units  
AFR - Filing Status  
AFR - Fund Utility  
AFR - Notes & Documents  
AFR - OCBOA Statements  
AFR - Regulatory Statements  
AFR - Web-GAAP Export  
Cash & Assets Not Recorded  
Cash Reconciliation  
Schedule of Debt Service  
Schedule of Outstanding Debt

Related Screens

FAQs  
[Year End Best Practices](#)  
[Year End Procedures](#)

AFR - Notes & Documents

Add<sup>a</sup> Year: 2025  
<sup>a</sup>Select year first.

File Name	File Size	Added
-----------	-----------	-------

Add AFR Document

File  
2025 AFR Notes.pdf  
File size is limited to 10MB PDF Files Only Browse

Save Close

Delete Display Close

General > Reports & Statements > Year End > AFR - Notes & Documents | User: Brutus | Version 2026.1 | Year: 2025 | Date: 1/15/2026

# UAN Filers

- Verify the correct year is selected from the drop down on the list screen.
- Click the “Add” button to open the “Add AFR Document” form.
- Click Browse to navigate to the file’s location, select the file and then click “Open” to Return to the “Add AFR Document” form.
- Clicking Save will add the file to the AFR - Notes & Documents area, indicating it will be included in the next AOS submission file/disc
- After any required files are added to UAN, follow normal AFR submission procedures.

# UAN Filers

## Contact UAN Support

Phone: 800-833-8261 | Fax: 877-727-0088

📧 Application Support: [UAN\\_Support@ohioauditor.gov](mailto:UAN_Support@ohioauditor.gov)

📧 Technical Support: [UAN\\_Tech@ohioauditor.gov](mailto:UAN_Tech@ohioauditor.gov)

For other AOS departments, refer to to [AOS Contacts](#)

## UAN Headquarters

Ohio Auditor of State – UAN

65 E. State St., 14th floor

Columbus, OH 43215

# UAN Filers

## Opt – out of UAN Filing:

In the following situations, UAN cannot generate financial statements, and the entity must opt-out from UAN submitting the Hinkle System filing on behalf of the entity.

## UAN Opt-Out Situations:

1. The entity did not utilize UAN for the entire reporting period; therefore, UAN cannot generate complete financial statements for the period.
2. The entity has not properly maintained records within UAN, resulting in a need to reconstruct records, etc.
3. The entity is not statutorily required to report on a GAAP basis but is choosing to report on a GAAP or other basis of accounting that UAN cannot generate.
4. The entity is filing on an OCBOA cash or OCBOA modified cash basis and has adjustments which the UAN system does not currently accommodate.

# UAN Filers

## Opt – out of UAN Filing (continued):

If any of these situations apply to your entity for this reporting period, you must request and be approved to be opted-out of UAN filing on your entity's behalf PRIOR to submitting your entity's year end Annual Financial Report (AFR) to UAN. Once approved to opt-out, your entity will be provided with an "override password," which will enable your entity to bypass the Hinkle System filing as part of the UAN AFR year-end reporting. Upon bypassing the Hinkle System filing in UAN, your entity's fiscal officer (or other contact on file with the Auditor of State) with instructions to log into your entity's eServices account. If you do not receive the email, please contact us.

To request approval to opt-out of UAN filing on your entity's behalf for this reporting period, please log-in to your entity's eServices account and click on the Hinkle System tab on the left side of the screen to access your entity's Hinkle System filing link. After clicking the filing link, locate the section on the instruction page for UAN entities and click the "Request Opt-Out from UAN Filing" button to be directed to the opt-out request page.

# UAN Filers

NOTE: The information **CANNOT** be changed once this step has been completed.

## UAN Entities:

Our records indicate your entity is an Auditor of State(AOS) Uniform Accounting Network(UAN) client that has NOT opted out of UAN completing your statutorily required Hinkle System filing.

Since you have not opted out, you cannot use this link to file your entity's financial statements to complete your Hinkle System filing. If you wish to be opted out of UAN filing on your entity's behalf, you can submit a request by clicking the button below.

Unless you opt out, your entity's access is limited to ONLY requesting an extension to your Hinkle System filing due date.

[Request Opt-Out from UAN Filing](#)

# UAN Filers

## Request an Opt-Out from UAN Filing

Unless an entity enrolled in UAN is statutorily required to file on the GAAP basis, UAN will submit the entity's Hinkle System filing on its behalf upon submission of the annual financial report (AFR). Statutorily GAAP-mandated entities are automatically opted out from UAN filing on the entity's behalf. There are other exceptions for which an entity may wish to opt-out and complete their Hinkle System filing independently. Examples of exceptions are: the entity did not utilize UAN for the entire reporting period therefore UAN cannot generate complete financial statements, the entity is not statutorily required to report on a GAAP basis but chooses to report on GAAP or another basis of accounting that UAN cannot generate, etc.

Hiring an outside consultant by itself is not a reason for requesting to be opted-out. If the purpose of hiring the consultant is to prepare the entity's notes to the financial statements, the notes can be uploaded when the entity submits its AFR.

To request an opt-out from UAN filing your entity's Hinkle System filing, please provide with the reason for your request below. After submission, the Auditor of State's office will review the request, and the email address on file in your entity's UAN profile will receive an email notification of approval or denial of your request. If your request is approved, you will receive additional emails with an opt-out code to enter within the UAN software when submitting your entity's AFR and your entity's Hinkle System filing link.

Reason for Opting Out

If Other, please explain

[< Back to Home](#)

[Submit Request](#)

# Best Place to Find Hinkle System Information

The screenshot shows the Ohio Auditor of State website. The header includes the logo for Keith Faber and navigation links for AUDITS, LOCAL GOVERNMENTS, OPEN GOVERNMENT, TRAINING, RESOURCES, CONTACTS, ABOUT, and NEWSROOM. A search bar is located below the header. The 'LOCAL GOVERNMENTS' dropdown menu is open, listing various services and resources. The 'Hinkle System Financial Reporting' option is highlighted with a red box. Below the menu, there is a 'Report Fraud' button, a 'Search Audits' button, and an 'eServices Login' button. A carousel slide is visible, featuring a headline about 'Partnership?' and a description of a legal process for helping a government stabilize its finances. At the bottom, there is a statistics section titled 'Since January 2019:' with four icons and corresponding numbers: 154 CONVICTIONS FOR FRAUD..., ON 360+ CHARGES, RESULTING IN..., 272 FINDINGS FOR RECOVERY, and \$28,529,126 TOTAL FINDINGS SO FAR... There are also buttons for 'Learn More', 'Report Fraud', and 'Special Report'.

# Best Place to Find Hinkle System Information

The screenshot displays the website for the Hinkle System. At the top, there is a dark green navigation bar with the Ohio Auditor of State Keith Faber logo on the left and a search bar with 'Search Audits' and an 'eServices Login' button on the right. Below the navigation bar, a secondary menu includes 'LOCAL GOVERNMENT', 'Reference Materials', 'Financial Health Indicators', 'Fiscal Distress', 'UAN', 'Hinkle System Financial Reporting', and 'Trainings & Conferences'. The main content area features the 'HINKLE System' logo, where 'HINKLE' is in a bold, blue, blocky font and 'System' is in a grey, serif font. Below the logo is a dark grey banner with the text 'Annual Financial Reporting'. Underneath this banner, a paragraph explains the Auditor of State's role in ensuring local public offices file their annual financial reports as required by the Ohio Revised Code (ORC) and Ohio Administrative Code (OAC). At the bottom of the page, there is a 'Side Menu' section with links for 'Hinkle System Completed Filings' and 'Questions? Inquiry Form', and a 'Hinkle Annual Financial Data Reporting System' section with a detailed description of the system's purpose and functionality.

# Best Place to Find Hinkle System Information

The screenshot shows a web browser window with the URL <https://forms.ohioauditor.gov/AuditInquiryForm>. The page header includes the logo for the Ohio Auditor of State, Keith Faber. The main heading is "Auditor of State Annual Financial Statement Filing Inquiry Form". Below the heading, there is a paragraph: "To assist us in directing your inquiry related to preparation of financial statements and notes, Hinkle System functionality, etc., please provide the information below with your detailed question(s)."

The form contains the following fields:

- \* First Name:
- \* Last Name:
- \* Email:
- \* Telephone Number:
- \* Name of Entity:
- \* Entity's County:
- Entity's AOS Customer Number (if known): (5 characters)
- \* Is the Entity a Uniform Accounting Network (UAN) Customer?:  Yes  No

At the bottom of the form, there are "Back" and "Next" buttons, and the text "page 1 of 2". The footer of the page reads "© 2022 - AOS Forms".

# Best Place to Find Hinkle System Information

\* Question relates to:

- 1. I need assistance or have questions related to preparing the entity's annual financial statements and/or notes to the financial statements
- 2. How do I submit my entity's notes to the financial statements with the financial statements to be filed in the Hinkle System?
- 3. The Hinkle System filing link for my entity was never received or I have deleted the email which included the filing link
- 4. I am a new fiscal officer for my entity OR the fiscal officer contact email for my entity on file with the Auditor of State (AOS) to receive Hinkle System emails has changed since last year. How do I notify the AOS to update this contact information for my entity?
- 5. Our entity has a fiscal agent (or our entity is the fiscal agent for another entity) that prepares the entity's financial statements; therefore, the fiscal agent needs to receive the Hinkle System link to file. How do I notify the Auditor of State of this change?
- 6. I need to request a due date filing extension for my entity's Hinkle System filing
- 7. My entity's Hinkle System filing has been submitted. Can my entity re-submit the filing?  
(NOTE: The AOS expects each entity will only submit the filing ONCE by the statutory due date (or approved extension date.) Prior to submitting the filing, the entity should complete all reviews, verify the correct basis of accounting has been selected, and view the uploaded file to ensure it is the correct and complete file; therefore, we will generally not permit subsequent re-filing.) If you are requesting to re-file because your Hinkle System filing was incomplete, please include a description of what section(s) is/are incomplete in Specific Question(s) section.
- 8. I am a Uniform Accounting Network (UAN) client and am having issues with submitting my end-of-year AFR file to the Auditor of State
- 9. I am attempting to key-in requested data from my entity's financial statements into the Hinkle System but have encountered an error message that will not permit completion of the filing
- 10. I am experiencing other technical issues with filing via the Hinkle System or accessing the Hinkle System via our entity-specific filing link
- 11. I need guidance to create a PDF file of my entity's financial statements, including notes to the financial statements
- 12. I have submitted my entity's Hinkle System filing (or I am a UAN client and have submitted my entity's AFR and notes to the financial statements to UAN) but did not receive an email confirmation. How can I determine if the Auditor of State's Hinkle System received my entity's submission and/or view/print my Hinkle System submission?
- 13. A topic not listed above

\* Question(s) Relates to Reporting Year Ended/Ending:

\* Specific Question(s):

# Best Place to Find Hinkle System Information

The screenshot shows the website for the Hinkle System. At the top, there is a dark green navigation bar with the Ohio Auditor of State logo and various menu items: AUDITS, LOCAL GOVERNMENT, OPEN GOVERNMENT, RESOURCES, CONTACT US, QUICK LINKS, Search Audits, and eServices Login. Below this is a secondary navigation bar with LOCAL GOVERNMENT, Reference Materials, Financial Health Indicators, Fiscal Distress, UAN, Hinkle System Financial Reporting, and Trainings & Conferences. The main content area features the 'HINKLE System' logo, a dark grey banner for 'Annual Financial Reporting', and a paragraph explaining the Auditor of State's role. A 'Side Menu' is located in the bottom left, with 'Hinkle System Completed Filings' highlighted in a red box. The bottom right contains a section titled 'Hinkle Annual Financial Data Reporting System' with a brief description of the system's purpose.

# Best Place to Find Hinkle System Information

The screenshot shows the Ohio Auditor of State website. The header includes the logo for Keith Faber, Ohio Auditor of State, and navigation links for Audits, Local Government, Open Government, Resources, Contact Us, and Quick Links. A search bar and eServices Login button are also present. The main content area is titled 'LOCAL GOVERNMENT' and includes a sub-navigation bar with links for Reference Materials, Financial Health Indicators, Fiscal Distress, UAN, Financial Reporting, and Trainings & Conferences. The page content is organized into two columns. The left column contains a 'Reference Materials' section with links to 'Clients & IPA Firms', 'GASB 84', 'GASB FAQs', 'Ohio Compliance Manuals', 'Financial Statement Shells & Footnotes' (with sub-links for GAAP, GASB 44 - Tables, OCMBOA, Regulatory, and Specialized Footnotes), 'Single Audit Practice Aids & Report Shells', 'Federal Award Compliance Control Records (FACCR)', 'Agreed-Upon Procedure Shells', 'Audit Report Shells', 'Additional Audit Guidance', 'Ohio Laws & Rules', and 'Publications & Manuals'. Below this is a 'Clients' section with a link to 'Development of Policies'. The right column features a 'Summarized Annual Financial Reports' section. It explains that the links include UNAUDITED data/financial statements from the statutorily required annual financial filings. It notes that the Auditor of State's office provides the data to the governor, the legislature, and the public in an electronic format. The data is presented by entity type, filing year, and basis of accounting. A note states that all bases of accounting are presented in one spreadsheet. It further details that for periods ended 2015 and earlier, information is available for limited entity types including cities, counties, schools, and libraries. For periods ended 2016 and later, information is available for all entities with a statutory filing requirement. The page concludes with a 'Locating a copy of the unaudited annual financial report' section, which provides instructions on how to find a specific entity's filing, including clicking 'Choose a Filing Year' and downloading a spreadsheet with tabs for each entity type.

OHIO AUDITOR OF STATE  
KEITH FABER

AUDITS LOCAL GOVERNMENT OPEN GOVERNMENT RESOURCES CONTACT US QUICK LINKS  eServices Login

LOCAL GOVERNMENT Reference Materials Financial Health Indicators Fiscal Distress UAN Financial Reporting Trainings & Conferences

## Reference Materials

### Clients & IPA Firms

[GASB 84](#)  
[GASB FAQs](#)  
[Ohio Compliance Manuals](#)  
[Financial Statement Shells & Footnotes](#)

- [GAAP](#)
- [GASB 44 – Tables](#)
- [OCBOA](#)
- [Regulatory](#)
- [Specialized Footnotes](#)

[Single Audit Practice Aids & Report Shells](#)  
[Federal Award Compliance Control Records \(FACCR\)](#)  
[Agreed-Upon Procedure Shells](#)  
[Audit Report Shells](#)  
[Additional Audit Guidance](#)  
[Ohio Laws & Rules](#)  
[Publications & Manuals](#)

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### Clients

[Development of Policies](#)

## Summarized Annual Financial Reports

The links below include **UNAUDITED** data/financial statements from the statutorily required annual financial filings. In accordance with Ohio Revised Code 117.38, the Auditor of State's office provides the data to the governor, the legislature and the public in an electronic format. The data is presented by entity type, filing year, and basis of accounting. (\* All bases of accounting presented in one spreadsheet)

**For periods ended 2015 and earlier**, information is available for limited entity types which include cities, counties, schools (including educational service centers (ESC) and joint vocational school districts (JVSD)), villages, townships and libraries. The data was extracted from the filed financial statements/Hinkle Annual Financial Data Reporting System (Hinkle System) after all due dates/extensions for the period had expired. This data is available using the "Data by Entity Type and Basis of Accounting" box below. These reports/spreadsheets are not updated for any filings or re-filings occurring after the reports/spreadsheets were created.

**For periods ended 2016 and later**, information is available for all entities with a statutory filing requirement. Cities, counties, school districts (including ESC and JVSD), community schools, libraries, townships, and villages are required to input specific data into the Hinkle System in addition to uploading a copy of the **unaudited** annual financial statements. The data is available in spreadsheets using "Data by Entity Type and Basis of Accounting" box below. This data will be updated as entities file or re-file prior to audit. All other entities types are only required to upload a copy of the **unaudited** annual financial report. The **unaudited** annual financial report uploaded by each entity is also available for every entity who has completed a filing.

## Locating a copy of the unaudited annual financial report

To locate a specific entity's filing:

- Click "Choose a Filing Year" under the "Unaudited Annual Report Filing Status" section below and select the year needed.
- A spreadsheet will download, which will include tabs for each entity type required to

# Frequently Asked Questions

How do I  
refile?

# Frequently Asked Questions

How do I file for an extension?

# Frequently Asked Questions

The screenshot displays the HINKLE Annual Financial Data Reporting interface. At the top, the HINKLE logo is followed by the text "Annual Financial Data Reporting" and a "connected" status indicator with a green dot. Below this, a navigation bar shows "GAAP" and a highlighted box containing "Due Date: 5/31/2022" and a blue link "Request an Extension". A progress bar below consists of 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).

# Frequently Asked Questions

The AOS will consider granting an extension to a public office, or other entity required to file, under extraordinary circumstances as defined below:

- The public office or other entity required to file is located in an area where a major flood or natural disaster has recently occurred;
  - The records were destroyed through fire or casualty;
  - The records were not updated due to the recent death or disability of the person responsible for preparing the annual financial report;
  - A newly elected or appointed public official requests an extension due to poor maintenance of financial records by the predecessor official; or
  - Other extenuating circumstances as determined by the AOS. **(The “Other extenuating circumstances as determined by the AOS” reason should ONLY be used for situations similar to the others listed, in that the situation is unplanned or unexpected and beyond the control of the entity.)**
- **Note:** Waiting for updated note disclosure information from an outside party is not a permissible reason to request a filing extension. Your entity’s notes are required to include the most current disclosure available at the time of the filing. Additionally, entities requiring financial information from component unit entities to incorporate into their financial statements should coordinate deadlines with the component unit entities to ensure the primary government meets its Hinkle System filing deadline.

# Frequently Asked Questions

## HINKLE Annual Financial Data Reporting

City of Ashtabula Ashtabula County | 12/31/2021 Due Date: 5/31/2022

### Extension Request

The Auditor of State (AOS) recognized that occasionally circumstances may arise that justify granting an extension of the annual financial report filing deadline. The AOS will NOT consider extension requests after the statutory or extended due date has passed; therefore, the extension request MUST be submitted via the Hinkle System PRIOR to the current statutory or extended due date. After that date, the extension request function below will be disabled.

Generally, the AOS will consider granting an extension to a public office or other entity required to file only under extraordinary circumstances as defined in [AOS Bulletin 2015-007](#).

To request an extension, please enter all of the information below. Once your request is submitted, you will be notified via email (using the email address on file with AOS), as well as within the application itself, whether the extension date has been approved or denied. The AOS' response will generally be received within ten (10) working days. Please refer to pages 7-8 of [Auditor of State \(AOS\) Bulletin 2015-007](#) for the AOS' extension policy.

**Extension Date**  [What is this?](#)

**Extension Reason**  [What is this?](#)

**If Other, please explain**

**Extension Request Documentation**  No file chosen [What is this?](#)

# Frequently Asked Questions

What if my entity had limited or no activity?

# Frequently Asked Questions

**References**

- ▶ Quick Guides
- ▼ Forms
  - [Electronic Filing Waiver Request for Small Governments](#)
  - [Alternate Hinkle System Financial Statement Disclosure Report](#)
    - [Frequently Asked Questions](#)



Alternative Hinkle  
System Financial Sta

# Frequently Asked Questions

I cannot access  
my filing link

# Frequently Asked Questions

OHIO AUDITOR OF STATE  
KEITH FABER

\$213.20  
Current Balance

! HINKLE FILING STATUS:  
Up-to-date

Logout Admin

Home

Welcome, [Redacted]

Change Client Account

Last visit: Mar 23 2022 11:29AM

**Billing Information**

Current Balance:	\$213.20	Make a Payment
Past Due Amount:	\$0.00	View Statements
Last Payment Posted On:	N/A	View Recent Activity

**Announcements**

11/23/2021






On April 16, 2021, we notified you of an update in your AOS eServices account to enable your entity to provide and maintain current contact information for your entity. At that time, we asked that you review your entity's profile information, make any necessary updates to reflect current contact information, and update information as changes occur in the future.

Our office will begin to use the contact information in the "Audit Release Recipients" tab in the "My Profile" section of your entity's eServices account to email your entity's recipients in advance of issuance of audit or other reports for your entity from our office. Our

**Hinkle System**  
Annual Financial Filing

My Profile

# Frequently Asked Questions

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2022	Not Started	Your assigned user type does not have access to the Hinkle System filing link or the ability to share the link with others.	Your assigned user type does not have access to the Hinkle System filing link or the ability to share the link with others.			
	12/31/2021	Submitted			Regulatory	3/1/2022	2/25/2022
	12/31/2020	Submitted			Regulatory	3/1/2021	2/19/2021
	12/31/2019	Submitted			Regulatory	3/2/2020	2/26/2020
	12/31/2018	Submitted			Regulatory	3/1/2019	2/20/2019

# Frequently Asked Questions

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

Hinkle System  
Annual Financial Filing + FHI

My Profile

## Customer Profile

For further instructions read the [eServices Announcement.pdf](#)

Main Governing Board Audit Release Recipients

### Billing Contact Information

**Name:** Cory Johnson, Tester  
**Address:** 548 Main ST  
Fayette, OH 39171  
**Phone:** (614) 867-0370  
**Fax:** (614) 519-4404  
**Email:** dwoitovich@ohioauditor.gov

### Additional Authorized Users

Type	Name	Email Address	
eServices	Drew Again, Tester	drew.woitovich+morejunktext@gmail.com	
eServices	Drew, Dev	drew.woitovich+junktext2@gmail.com	

+ Add New Authorized User

Change your password

Change your password

# Accessing your Link

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

## Add New eServices Authorized User

**This person will receive an email invite.**

Contact Person: Full Name

Contact Person: Title

Email

Type

A "Hinkle System Reporting + eServices" contact is **an entity employee with multiple responsibilities**. Since there can only be one "Hinkle System Reporting" user, this option allows for that person to also have full access to eServices. They have all the permissions that a regular "eServices" user has (like updating contact information), but they are also designated to receive Hinkle System Filing emails, and can view Hinkle System Filing links within eServices.





**NOTE:** Each entity may only have either a "Hinkle System Reporting" contact or a "Hinkle System Reporting + eServices" contact.

**IMPORTANT** - The responsibility for completing your annual Hinkle System filing rests with your entity. We have provided the ability to designate a specific employee of your entity (other than the main contact) or your entity's statutory fiscal agent's representative to directly access your entity's Hinkle System link via eServices; however, **because the responsibility rests with your entity, the**

# Frequently Asked Questions

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

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

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	6/30/2022	In Progress	<a href="#">Edit Filing</a>		GAAP	11/28/2022	
	6/30/2021	Submitted			GAAP	11/29/2021	11/29/2021
	6/30/2020	Submitted			GAAP	11/30/2020	11/30/2020

# Important Reminders

- **Know your filing deadline**
- **Know what is required for your filing to be considered complete**
- **Know how to access your link**
- **Know who to contact for specific issues**
- **Have an entity contingency plan**



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