HINKLE Annual Financial Data Reporting
Quick Guide for Townships

Contents

Logging into eService › Hinkle System

Your entity's filing must be completed within the **AOS Hinkle Annual Financial Data Reporting System** (Hinkle System) via the entity-specific link available by logging into your entity's eServices account (see Figure 1).

The Initial and Reminder Hinkle System Notices will include a link to the eServices website. You also can access eServices through the AOS website or by bookmarking this link:
https://eservices.ohioauditor.gov/Account/Login

> **Important**: If you have not accessed your eServices account since Nov. 16, 2020, you will need to register as a new user to access eServices.
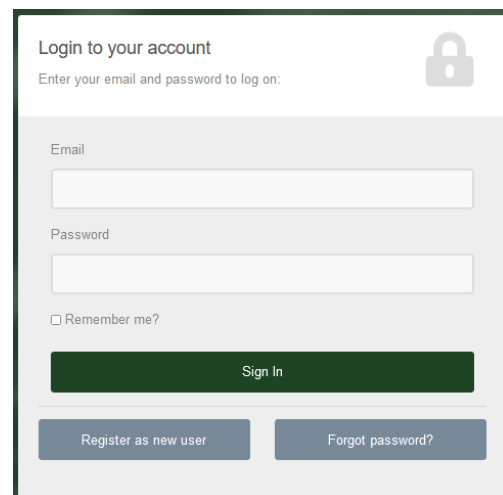
Login to your account
Enter your email and password to log on:

Email

Password

☐ Remember me?

Sign In

Register as new user   Forgot password?

Figure 1

Accessing the Hinkle System

Once you have logged in, look for "Hinkle System" in the left menu (see Figure 2).

This allows you to share the filing link. This link is specific to your entity; share the link only with individuals authorized to complete your entity's filing (e.g., your financial statement compiler).

⚠ Note: Once a filing has been submitted, the filing link will be locked.

Figure 1

If you click on the link icon 🔗 under the **Share Link column,** a window will pop up (see Figure 3) for you to enter the information of the person you wish to send the filing link to.

Figure 3

To access your filing links, click the **[Begin Filing]** button under the "Filing Link" column **for the appropriate year-end**. This will take you into the Hinkle System to file **(**Figure 2).

The first page you come to will have your information displayed at the top of the page with detailed instructions for you to read through before continuing (see Figure 4).

Figure 4

After reading the instructions, click the [**Begin Filing**] button at the bottom of the page (see Figure 5).

Figure 5

Step 1: Begin Filing
Select a Filing Type

After clicking the [**Begin Filing**] button, a warning window will appear (see Figure 6).

Be sure you are the **only user** working on your filing within the Hinkle System and that you have **only one tab or window** of your Hinkle System filing open before you proceed.

If both conditions are met, click [Continue] to proceed; otherwise, click [Cancel] to close.
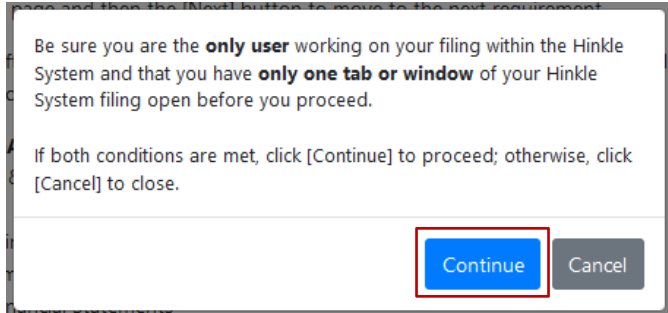
Continue   Cancel

Figure 6

After clicking **Continue**, the following page will appear (see Figure 7).
From there, you will select the filing type of your entity's annual financial report.

HINKLE Annual Financial Data Reporting
Your Township

✔ ──────── ② ──────── ③ ──────── ④

Begin Filing   **Data Entry**   **Upload Document**   **Acknowledge**
Select a Filing Type   Enter Financial Data   Upload Financial   Submit Filing to AOS
                                                  Statements with Notes

The status bar will indicate your filing phase.
You must complete the 4 phases and submit to complete your filing requirement.

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

IMPORTANT: When selecting your filing type, keep in mind that most small governments report using the Regulatory cash basis of accounting.

Begin Filing

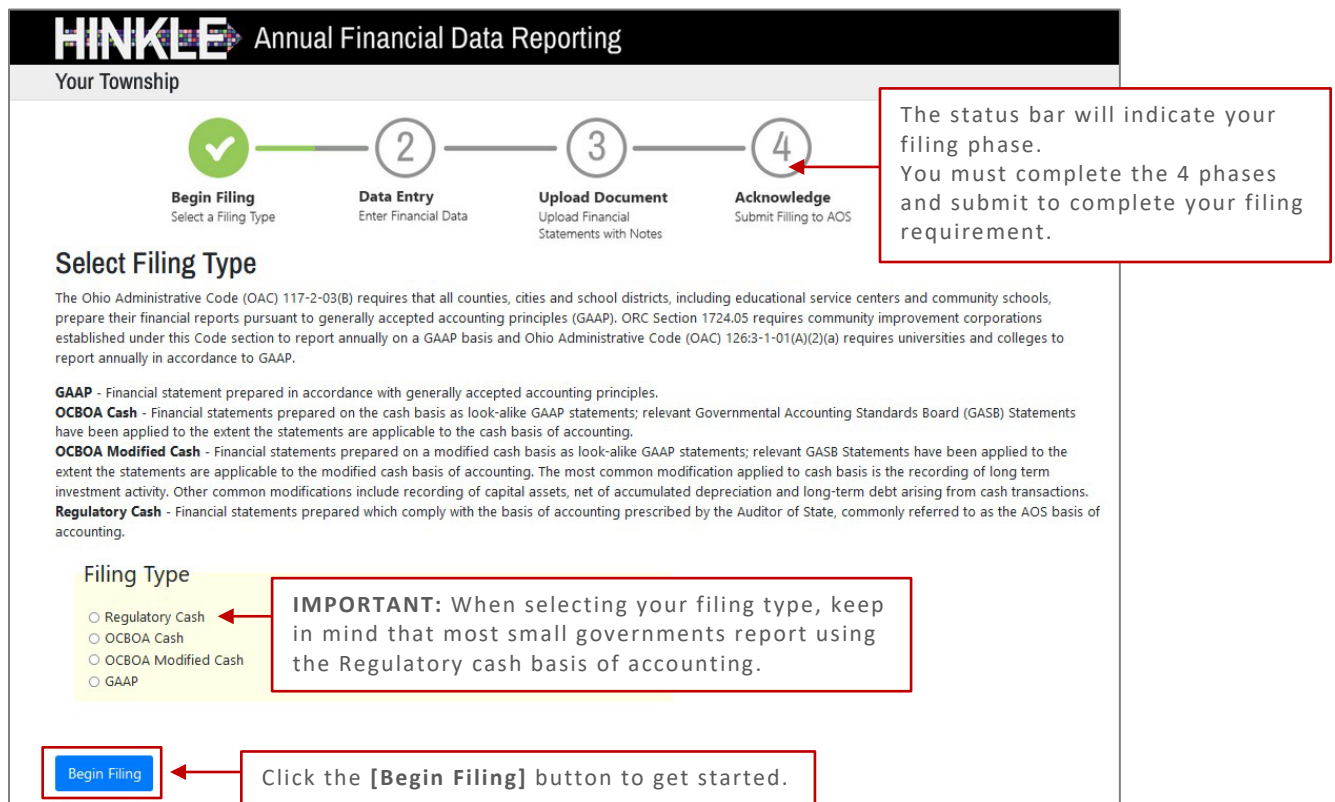Click the [**Begin Filing**] button to get started.

Figure 7

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 §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). Most small governments report on the Regulatory cash basis of accounting.

> 💡 **Helpful Tip:** Additional guidance regarding basis of accounting is provided in the **FAQ's** pdf on the [Financial Reporting](#) page under the **References** section.

If you selected the correct filing type, click the [**Begin Filing**] button to proceed with your selection.

Reset Filing Type

Note: If you do not need to Reset your Filing Type, skip to **Step 2: Data Entry**

If at some point you realize you need to change your filing type, simply reset it by going back to the first page and clicking the **[Reset Filing Type]** button (see Figure 8). This will clear all the information you have entered up to this point and allow you to restart.
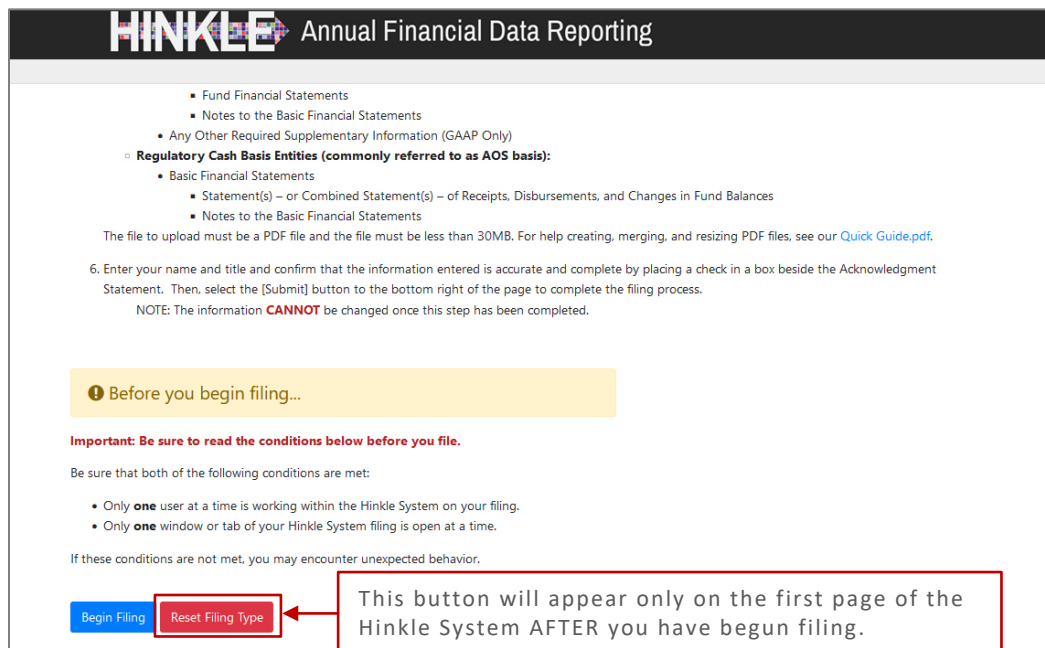
Figure 8

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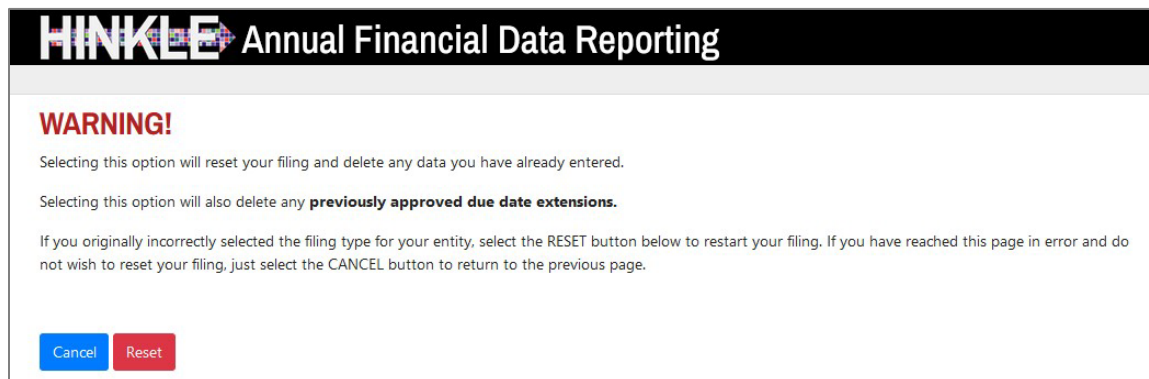
Figure 9

Step 2: Data Entry
Enter Financial Data

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 this Guide is applicable.

This introduces key elements you'll find throughout the Data Entry process (see Figure 10).
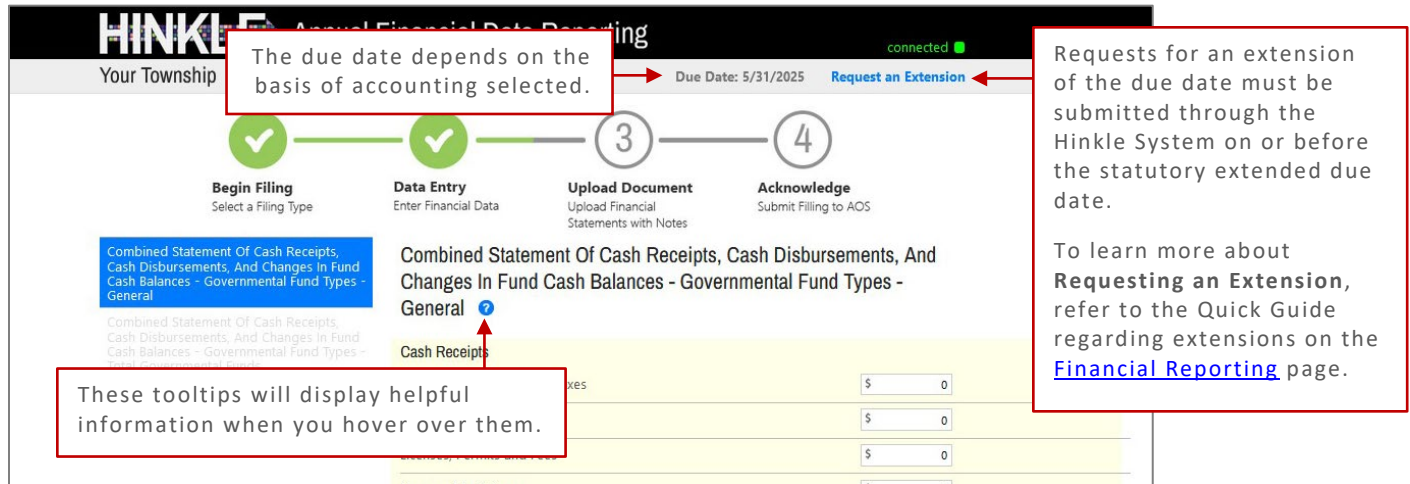
Figure 10

Note: The 🔵 symbols identified above are located throughout the application to help with each financial statement, certain account line items, and other requirements.

💡 **Helpful Tip:** If questions arise that are not addressed within this Quick Guide, refer to the **FAQs** on the Financial Reporting page. If your questions still are not addressed, you can fill out the inquiry form available on the page.

Save Progress and Continue
You can save your progress at any time and continue where you left off without starting from the beginning, whether it's within a few hours or a week or two later.

To save your progress, click the **[Save Changes]** button at the bottom of the page (see Figure 11).
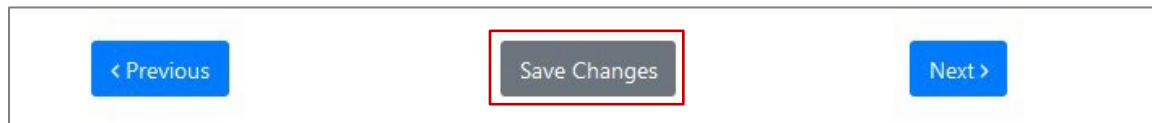

Figure 11

Start of Data Entry

In the first section (Figure 12) you will enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

Figure 12

When you are completely done filling out the information on this page, be sure to click **[Save Changes]** before clicking **[Next >]** to continue.

Figure 13

Once you move to the next page you will notice that the navigation between the last statement and the current one is now active (see Figure 14). You may also access the prior financial statement/requirement by clicking the **[< Previous]** button whenever the button is present (Figure 11).
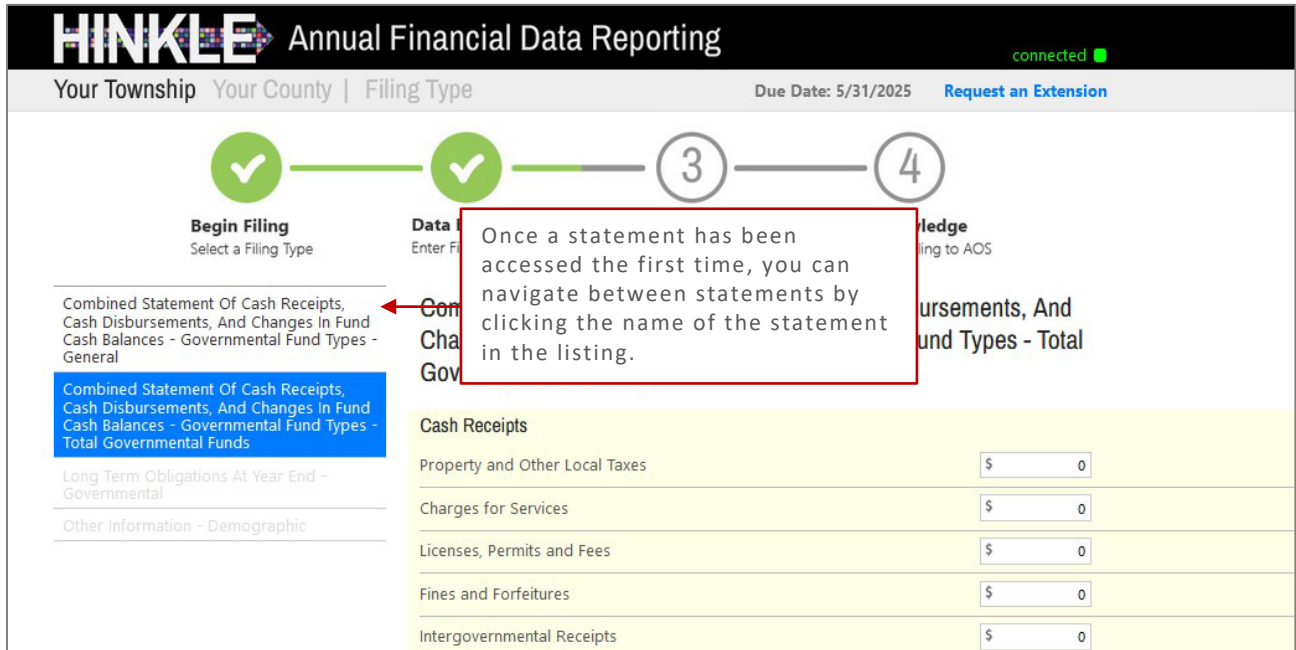

Figure 14

From here you will enter the amounts from the Total (Memorandum only). The total will include all Governmental Funds only (General, Special Revenue, Debt Service, Capital Project, and Permanent funds).

Note that Special Revenue, Debt Service, Capital Project, and Permanent funds **are not** entered separately in The Hinkle System.
Also note that Enterprise, Internal Service, Agency, Investment Trust, Private Purpose Trust, or Custodial Funds that might be reported by a Township are reported on your financial statement but **will not** be entered in The Hinkle System.

Now go through each section, entering the data needed. Save changes as you go through the menu (see Figure 15).
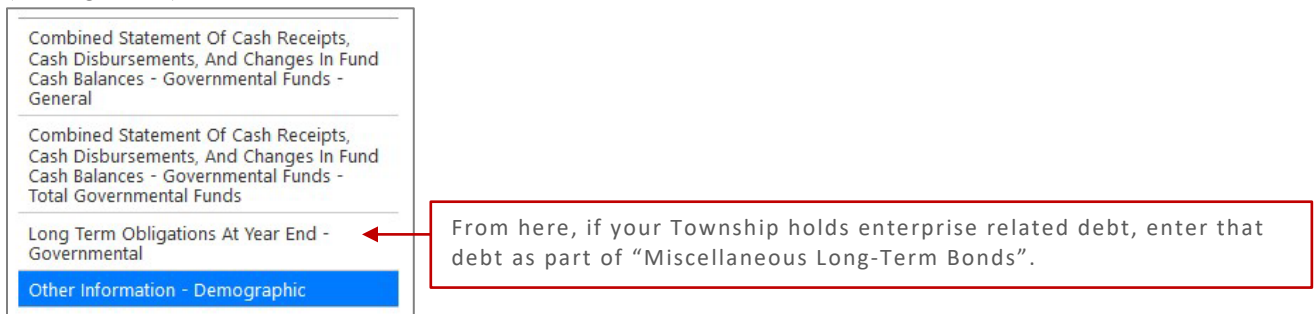

Figure 15

End of Data Entry (Other Information – Demographic)

Once you are on the **last section** regarding **demographic** information (see Figure 14), you are asked to provide perspective related to entity size.
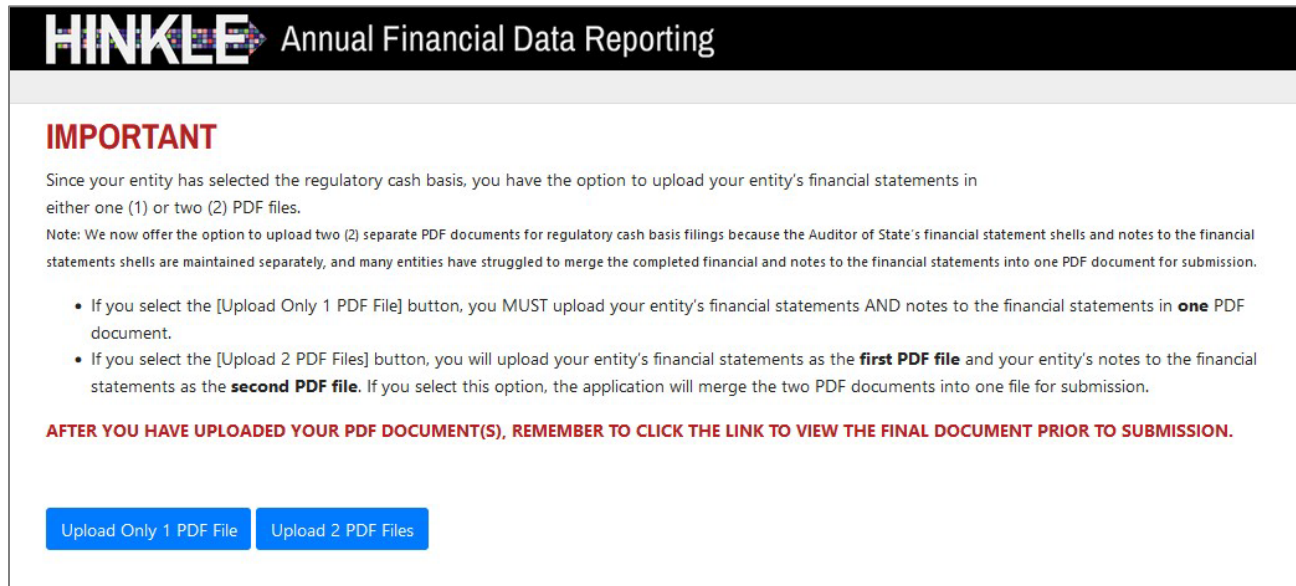

Figure 16

Once all your information has been entered and you've saved changes, click the **[Next >]** button to continue to the third step of the process.

> 💡 **Reminder Tip:** If you have individual demographic questions, consult the FAQs on the Financial Reporting page or fill out Hinkle System Filing Questions form.

For entities filing on the Regulatory basis of accounting only, we offer the option to upload two separate PDF documents.

Click the **[Upload Only 1 PDF File]** button or **[Upload 2 PDF Files]** button – depending on whether you are uploading your notes separately or all in one file.

Step 3: Uploading your Document(s)
Upload Financial Statements with Notes

The status bar changes to Upload Document (see Figure 18).
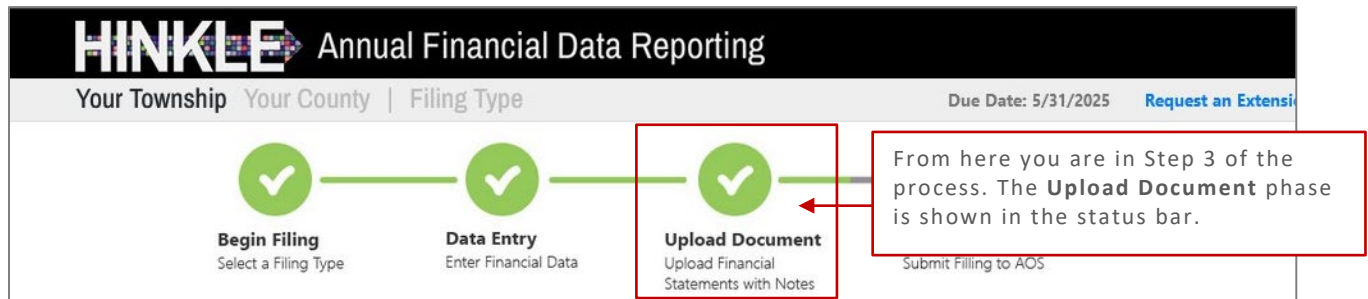
Figure 18

If you selected to upload two files, you will have two upload fields (see Figure 19).
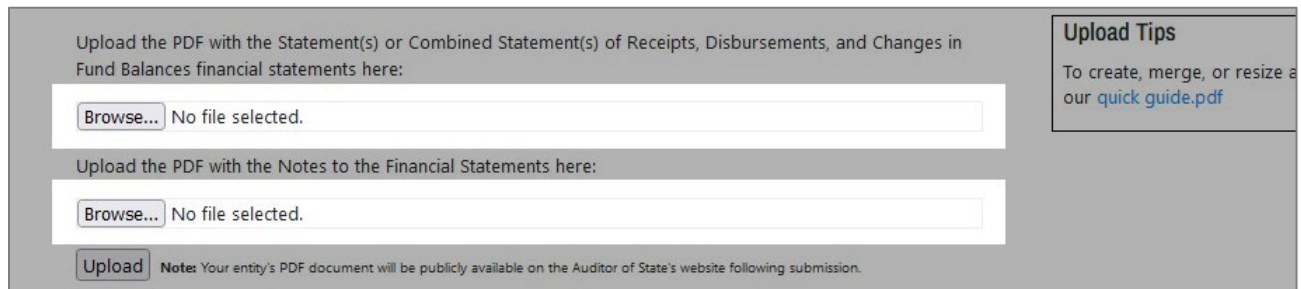
Figure 19

Notice that one file is for the **Financial Statements** and one file is for the **Notes** to the Financial Statements (see Figure 20).

Figure 20

Important Notes:
- The combined size of the two PDF files must be less than 30MB.
The system will merge those two PDFs into one file.
  o If you're uploading a single file, that PDF file must be less than 30MB.

- Uploading a subsequent PDF file will **override** the previous file upload, and only the last uploaded file will be transmitted to the AOS.

💡 **Helpful Tip:** If you need guidance on **how to create a PDF** or **how to merge multiple PDF files**, there's an in-depth guide on the Financial Reporting page that will walk you through converting, merging, and resizing your PDF files.

Navigate to the file(s) you need to upload (Figure 21).

Browse...

Clicking this button opens File Explorer on your computer allowing you to navigate to the file(s) you need to upload.

Once you locate your file, select it (so it's highlighted), then click the **[Open]** button.

Upload   Note: Your   mission.
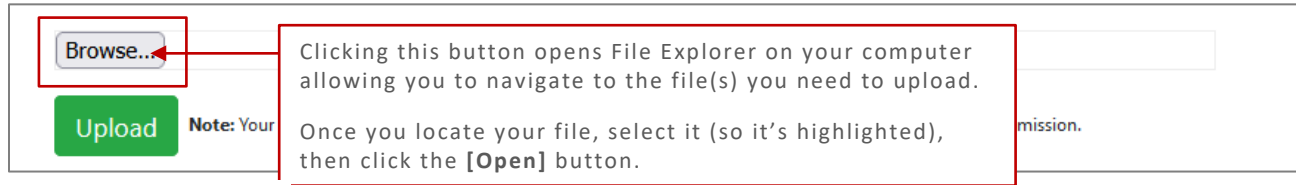
Figure 21

Once the correct file has been selected, press the green **[Upload]** button (Figure 22).

Browse...   Your_File.pdf

Upload   Note: Your

Clicking the **[Upload]** button will only upload your document you are not submitting the document yet.
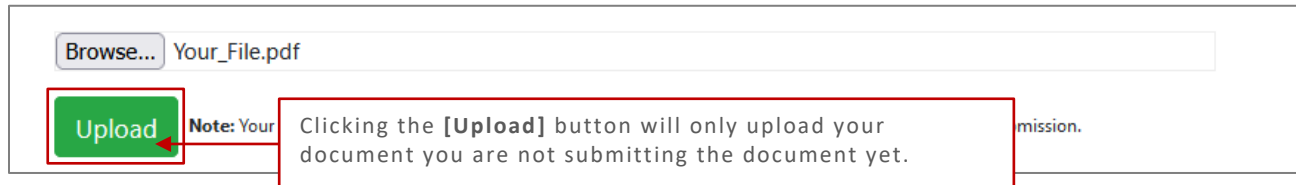
mission.

Figure 22

Remember: If you upload two documents, the system will merge your document into one.

Confirm your Document

Once you've uploaded your document(s) you will receive the following message:

> **NEXT STEPS:**
> 1. Your file has been uploaded but not yet submitted.
>   Be sure to **review your uploaded file** for accuracy. Ensure it contains both the Financial Statements and Notes to the Financial Statements. If you need to reupload, simply reload.
>
> 2. Once you have verified the file is correct, proceed to the final step to submit the Hinkle System filing by clicking **[Next >]** at the bottom of the page.

If for some reason your document needs to be corrected, simply re-upload the correct file. You will be prompted to overwrite with a new upload (see Figure 23). Only the last uploaded file will be transmitted to the AOS.
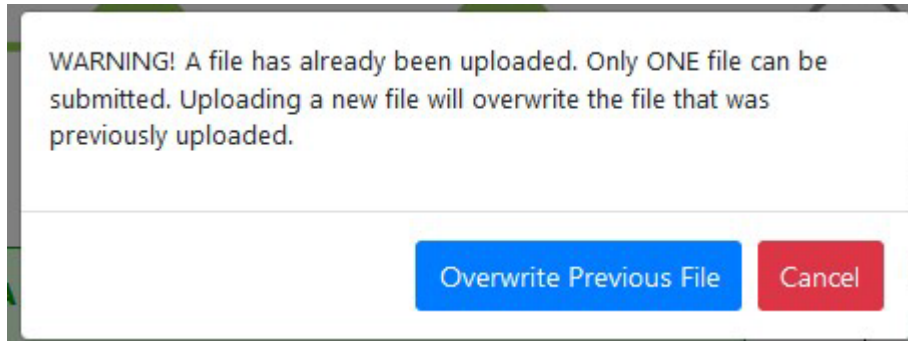
WARNING! A file has already been uploaded. Only ONE file can be submitted. Uploading a new file will overwrite the file that was previously uploaded.

Overwrite Previous File   Cancel

Figure 23

Next, review the file you just uploaded (see Figure 24).

Once you are confident that the correct file was uploaded. Close the tab **[x]** to return to the page as seen in Figure 24.

Then click **[Next >]** to move to the Acknowledgment page and complete your submission.

Step 4: Acknowledgment
Submit Filing to AOS

Enter the **name**, **title,** and **email** of the individual completing the submission process (see Figure 25).

Figure 25

Select the checkbox to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected.

> **Important:** The data entered into the Hinkle System **cannot** be modified once the Submit button has been clicked. So be sure to double-check the final data to be reported before submitting.

Once you click **[Submit]** you will receive one last message (see Figure 26):

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, 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.

Yes   Cancel

Figure 26

When you click **[Yes]** to submit, the button will change to **[Please Wait…]** (See Figure 27).

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.

Please Wait...   Cancel

Figure 27

Important: Do not close the window or log off until the "Thank you for filing" message appears. **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.

Types of Messages

The following message (see Figure 28) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §117.38, and Ohio Administrative Code 117-2-03(B).
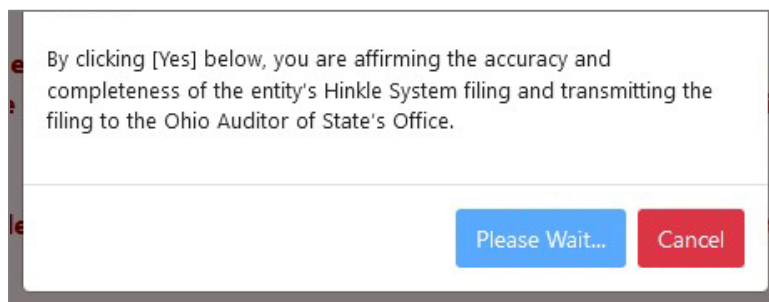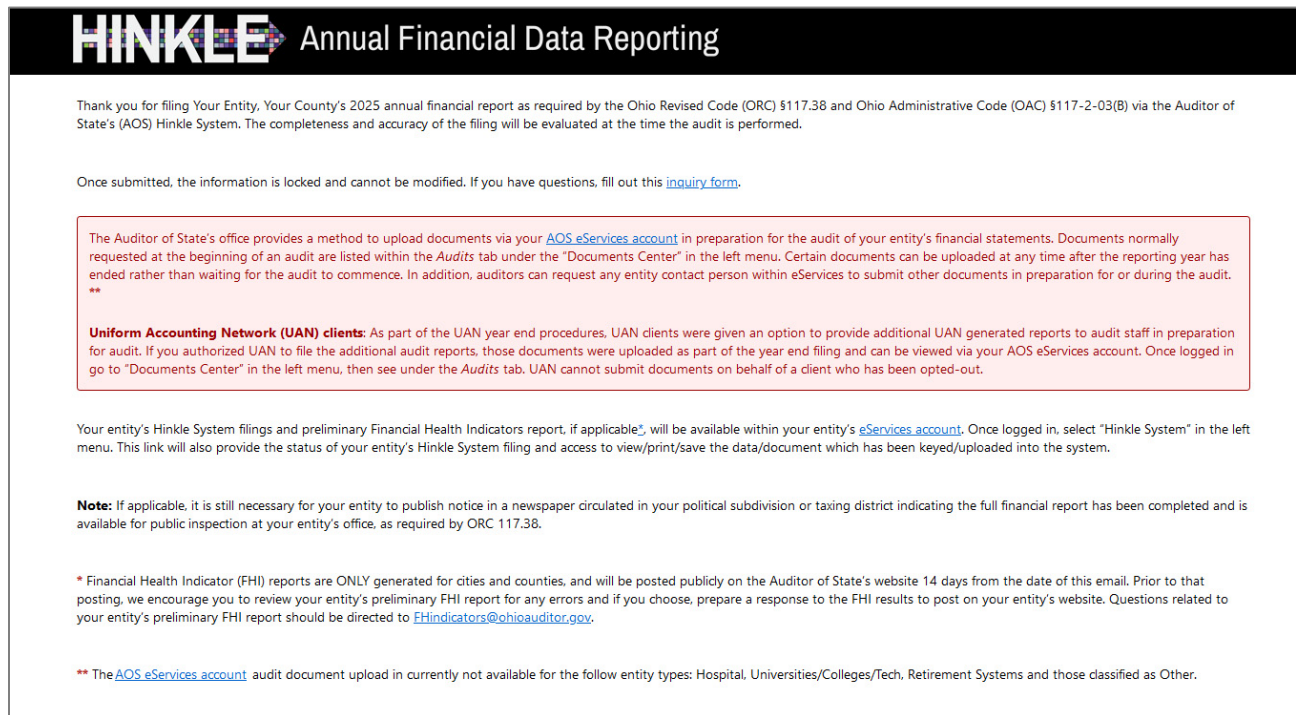

Figure 28

In addition to the message in Figure 28…

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 "Documents Center" in the left menu. 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. Once logged in go to "Documents Center" in the left menu, then see under the Audits tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Example 1

Depending on the following, you may receive various messages in red. For example:

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 §117.38, including any approved extension, the following paragraphs will be included in the message in addition to the information shown in Figure 28 above.

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.

Example 2

In addition to the completed message (Examples 1 or 2), an email will be sent to the email address entered on the acknowledgment page and to the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgment page).

Reviewing your Filings

You can view your Hinkle System filings by logging back into your entity's eServices account and going to the "Hinkle System" in the left menu. To view your submitted filings, click the PDF icon under the "View" column for the appropriate year end-date (see Figure 29).

Figure 29

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 30). The Viewer provides filing details, including access to the keyed data, which can be exported to Excel, and to the uploaded PDF file.

Figure 30

When you click on "**View All Details,**" the following window opens (see Figure 31).
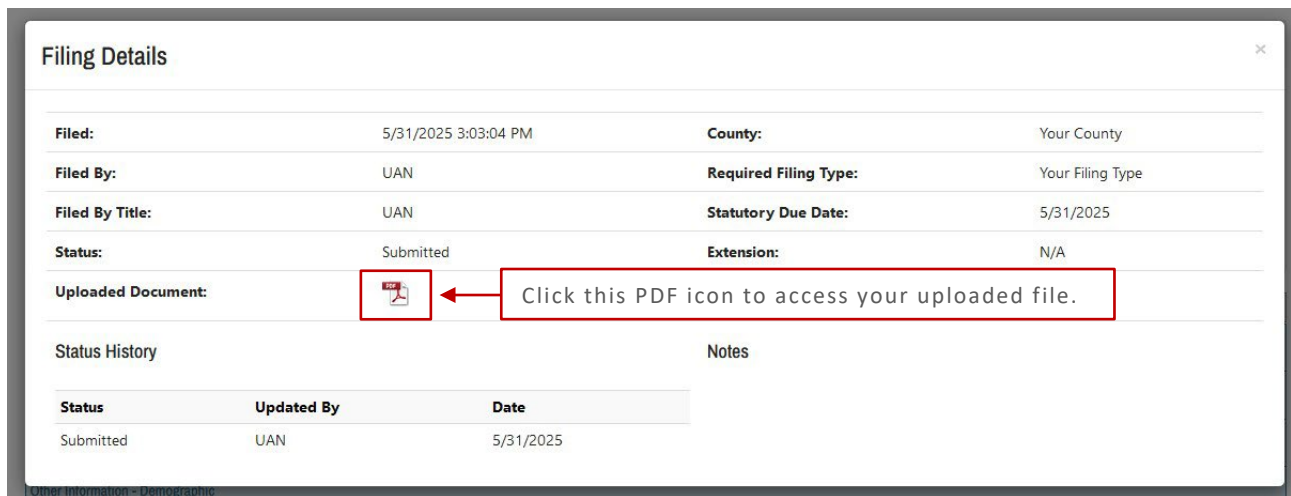

Figure 31

This window provides details of the filing history for this year-end. The document uploaded into the Hinkle System is available for viewing, printing, or saving from this screen. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by the Hinkle System Managers.

Note: The data keyed into the Hinkle System and the PDF file uploaded into the system will be publicly available on the Auditor of State's website a day after submission. The keyed data appears as a part of the summarized data for all Townships reporting under the same basis of accounting. A link to the 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 that is required 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 on the AOS website.

eServices Document Center

The Auditor of State's office provides a method to upload documents via your 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 in the Document Center (see Figure 32). 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 ask any entity contact person within eServices to submit other documents in preparation for or during the audit. Login Now >>

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

The Document Center will have a list of Project Numbers related to your entity. If the year-end for the project has passed, a **[View Project Documents]** button will be available (Figure 32).

Figure 32

From there, the View Projects Documents will display the list of requested documents (see Figure 33). Log in to see a complete list of Document Types.
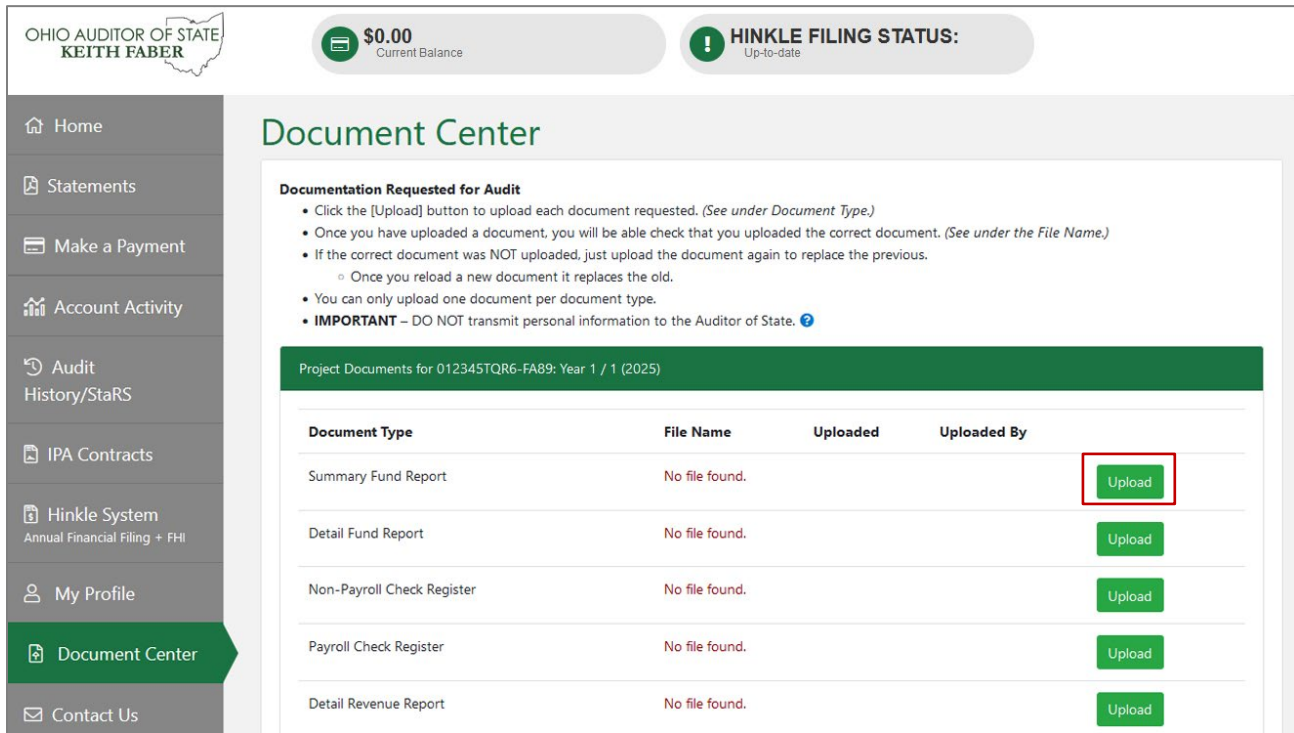
Figure 33

After clicking the [**Upload**] button, the following window will open (see Figure 34). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [**Open**].
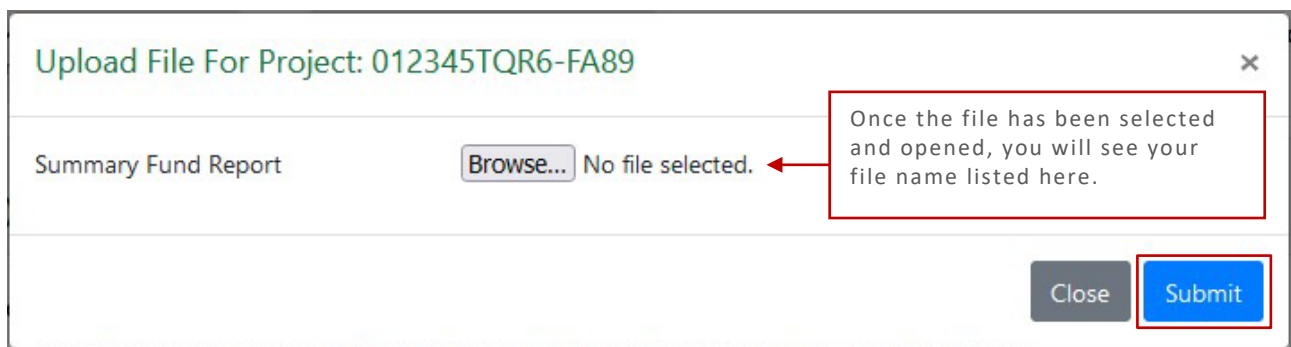
Figure 34

Click [**Submit**] when you are ready to submit your file. Repeat for each document type requested.

Document Requests

The document center also includes a list of other documents to be gathered for an audit.

Additional documentation required at time of the audit

In addition to uploading the data requested above, gather the following documentation, if applicable, to provide to the auditors at the beginning of the audit (**you do not upload these documents**):

- 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 (DO NOT provide passwords.)
- 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
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs, if applicable, including corrective action plan

Questions and Contact Information

If questions arise that are not addressed in this Quick Guide or in the **Frequently Asked Questions** document on the Financial Reporting page, contact the Auditor of State's Office by filling out this Audit Inquiry Form.