

Hinkle System

A walk through

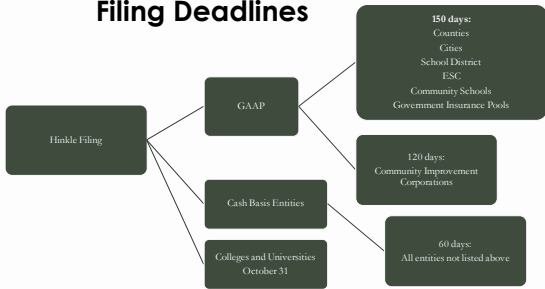
Agenda

- 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):

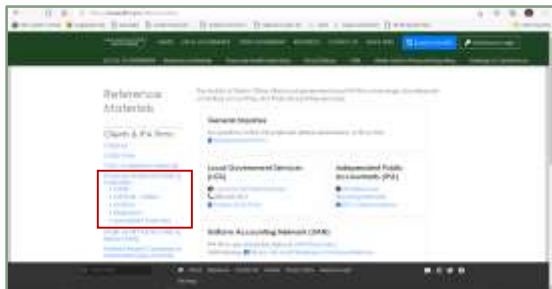
Regulatory Cash Basis Entities (commonly referred to as AOS basis):

- Basic Financial Statements
- Statement(s) (or Combined Statement(s) of Receipts, Disbursements and Changes in Fund Balances
- Notes to the Basic Financial Statements

Resources



Resources



Accessing your Link



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Accessing your Link



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Horizontal lines for notes

Accessing your Link



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Horizontal lines for notes

Filing Walk Through



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Horizontal lines for notes

Filing Walk Through

Introduction

Important! Financial Statement Release: Please carefully review the requirements for financial statement release and ensure that you are compliant with the requirements for financial statement release. The release must be made no later than 10 business days prior to the filing date. The release must be made in a timely manner and be consistent with the requirements for financial statement release. The release must be made in a timely manner and be consistent with the requirements for financial statement release.

Before you begin:

Please review the requirements for financial statement release and ensure that you are compliant with the requirements for financial statement release. The release must be made no later than 10 business days prior to the filing date. The release must be made in a timely manner and be consistent with the requirements for financial statement release.

Filing Walk Through

Select Filing Type

Select the filing type for the financial statement release. The filing type determines the requirements for the financial statement release and the filing date. The filing type must be selected from the following options:

- **Regular** - The regular filing type is used for companies that are not subject to the requirements for accelerated filers.
- **Accelerated** - The accelerated filing type is used for companies that are subject to the requirements for accelerated filers.
- **Small Business** - The small business filing type is used for companies that are subject to the requirements for small business filers.

Before you begin:

Please review the requirements for financial statement release and ensure that you are compliant with the requirements for financial statement release. The release must be made no later than 10 business days prior to the filing date. The release must be made in a timely manner and be consistent with the requirements for financial statement release.

Filing Walk Through

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Filing Walk Through

After your entity has selected the regulatory jurisdiction, you have the option to upload your entity's financial statements or file them via the SEC EDGAR system. The option to upload files is available for regulatory jurisdiction filings through the System of Public Financial Reporting (SFR) and also to the financial statements (both an historical statement, and more profiles have migrated to merge the completed financial statements and notes to the financial statements into one PDF document for submission).

- If you select 'Upload Only' (PDF files) below, you have uploaded your entity's financial statements and notes to the financial statements (upload PDF documents).
- If you select 'Upload' (PDF files) below, you will upload your entity's financial statements to the SEC EDGAR system and your entity's notes to the financial statements in the second FDR file. If you select this option, the application will merge the two PDF documents into one PDF document for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENTS, PLEASE REMEMBER TO CHECK THE LINK TO VIEW THE FINAL DOCUMENT PAGE TO SUBMISSION.

[Upload Only \(PDF Files\)](#) | [Upload \(PDF Files\)](#)

Filing Walk Through

Full Financial Statement Upload

Upload your financial statements and notes to the financial statements (upload PDF documents) for regulatory jurisdiction filings through the System of Public Financial Reporting (SFR) and also to the financial statements (both an historical statement, and more profiles have migrated to merge the completed financial statements and notes to the financial statements into one PDF document for submission).

Next Step:

- After you have uploaded your PDF documents, please remember to check the link to view the final document page to submission.

[Next Step](#)

Filing Walk Through

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[Next Step](#)

Filing Walk Through



Filing Walk Through

Combined Statement of Cash Receipts, Cash Disbursements, And Changes in Fund Cash Balances - Governmental Fund Types		
- General		
Cash Receipts		
Taxes		
Grants		
Interest		
Investment Income		
Operating Receipts		
Capital Receipts		
Other Receipts		
Total Cash Receipts		
Cash Disbursements		
Salaries		
Benefits		
Operating Disbursements		
Capital Disbursements		
Other Disbursements		
Total Cash Disbursements		

Filing Walk Through

Net Change in Fund Cash Balances + Fund Cash Balances Beginning of Year should be equal to Fund Cash Balances End of Year

Filing Walk Through

This screenshot shows the 'Statement of Receipts, Disbursements And Changes in Net Position - Proprietary Funds - Enterprise Funds' section of a financial reporting system. The form includes a sidebar with navigation options and a main table with columns for 'Operating Cash Receipts', 'Operating Cash Disbursements', and 'Operating Cash Balance'. The table contains rows for various categories like 'Change in Cash', 'Proprietary Fund Receipts', and 'Proprietary Fund Disbursements'.

Filing Walk Through

This screenshot shows the 'Other Information - Demographic' section of the financial reporting system. It features a sidebar and a main form with several input fields and dropdown menus for demographic data. At the bottom, there are three buttons labeled 'Continue', 'Save Changes', and 'Next'.

Filing Walk Through

This screenshot shows the 'Statement of Net Position - Governmental Activities' section. It includes a sidebar and a large table with multiple columns for different categories of net position. The table is currently empty, showing only the column headers.

UAN Filers

UAN entities are required to upload the Notes to the Financial Statements as well as the Management's Discussion & Analysis (where applicable) to the Notes and Documents Area.

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

UAN Filers

- Click 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

Toll Free: 800-833-8261

Email:

Application Support: UAN_Support@ohioauditor.gov

Technical Support: UAN_Tech@ohioauditor.gov

88 E. Broad St., 5th Floor

Columbus, Ohio 43215

Fax: 614-727-0088

Best Place to Find Hinkle System Information



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Frequently Asked Questions

How do I file for an extension?

Frequently Asked Questions



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.

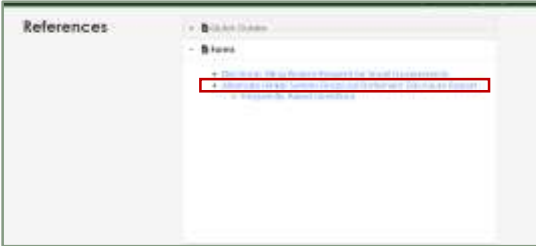
Frequently Asked Questions



Frequently Asked Questions

What if my entity had limited or no activity?

Frequently Asked Questions



Frequently Asked Questions

I cannot access my filing link

Frequently Asked Questions



Frequently Asked Questions

Only "Mobile System Reporting" and "Mobile System Reporting - alternate" users can view or allow within Mobile System Filing Tools.

View	Map End	Status	Filing Link?	Have Link?	Filing Type	Filing Date	Filing Date
1	6/10/2021	In Progress	Yes	Yes	State	11/20/2021	
2	6/10/2021	Submitted			State	11/20/2021	11/20/2021
3	6/10/2021	Submitted			State	11/20/2021	11/20/2021

Important Reminders

- Know your filing deadline
- Know what is required for your filing to be considered complete
- Know how to access your link



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