

The Annual Financial Data Reporting System (AFDRS) is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code (ORC) and the Ohio Administrative Code (OAC). The financial data collected is not a complete financial statement. The complete financial statement should be maintained for audit and public inspection.

To access the Annual Financial Data Reporting System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

DAVE YOST Annual Financial Data Reporting	
Entity Name County Filing Year	These fields will be populated when AFDRS is accessed.
Welcome to the Auditor of State's Annual Financial Data Reporting System.	
The Ohio Revised Code (ORC) Section 117.38 requires that local public offices file their annual financial reports w Office (AOS), Further, the Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and schoo educational service centers and community schools, prepare their financial reports pursuant to generally accepte (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code sectio GAAP basis. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who fiscal year-end to submit their annual financial reports to the AOS, while other entities have 60 days following fis their submission. Previously, various submission methods were permitted by the AOS to comply with Ohio law. T been modified with the development of the Annual Financial Data Reporting System.	ol districts, including ed accounting principles in to report annually on a have 120 days, following ical year-end to complete
With the Annual Financial Data Reporting System, governmental entities are required to submit their financial stu footnotes through the online web application. Select types of governmental entities (counties, cities, school distr centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, d data.	ricts, educational service
NEW for 2014 City and County Filings – In addition to keying the financial statement, debt and demographic of will be required to upload a PDF document of the full 2014 financial statements, as described below.	data, cities and counties
These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submissio information to be maintained in an electronic format, which will provide for more immediate access to the inform	
Items Needed:	
The following are the items needed to complete the requirements of the Annual Financial Data Reporting System	n:

#### Figure 1

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).

	It is necessary to enter all amounts for accumulated depreciation as a negative number (i.e., -10000). Parentheses should not be used to denote a negative value.
	Also, it is necessary to enter all other financing uses as negative numbers in order for calculations to be reflected accurately (i.e., -40000). Again, parentheses should not be used to denote a negative value.
	The data entry progress will be saved as each financial statement is completed. It is not necessary to complete all of the data entry steps at one time. However, the progress on a financial statement will not be saved unless the "Save Changes" button is selected or the "Next" button is selected.
	A 🤨 symbol appears in various locations throughout the data entry requirements. This button offers assistance to general questions regarding a specific statement or specific account line item.
3.	After completing the data entry requirements for all the financial statements, enter the Long Term Obligations at Year End for the Governmental and Proprietary funds, as applicable to the entity type, by type of obligation. This information should be readily available within the footnotes to the financial statements. Once this information has been entered, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.
4.	After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.
5.	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 <b>CANNOT</b> be changed once this step has been completed.



After clicking the **Begin Filing** button, the following webpage will open (see Figure 3). From the drop down menu select the filing type of your annual financial report. The options are GAAP, Cash (OCBOA Cash), Modified Cash (OCBOA Modified Cash), or Regulatory Cash. After the filing type has been selected, click the **Begin Filing** button.

Dave Yost OHIO AUDITOR Annual Financial Data Reporting	
Select Filing Type The Ohio Administrative Code (OAC) 117-2-03(8) 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). Regulatory GAAP Gash Modified Cash Regulatory	The drop down includes four filing types. Keep in mind the majority of small governments report using the Regulatory cash basis of
Figure 3	accounting.

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State's (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the Frequently Asked Questions.

After the filing type has been selected, click the **Begin Filing** button (Figure 4).

DAVE YOST Ohio Auditor	Annual Financial Data Reporting
Select Filing T	уре
	ve Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community financial reports pursuant to generally accepted accounting principles (GAAP).
Regulatory	
Begin Filing	
ıre 4	

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type. (see Figure 5).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting	
3. After completing the data entry requirements for all the financial statements, enter the Long Term Obligations at Year End for the Governmental and Proprietary funds, as applicable to the entity type, by type of obligation. This information should be readily available within the footnotes to the financial statements. Once this information has been entered, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.	
<ol> <li>After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.</li> </ol>	After you have begun filing, the Reset Filing
5. 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 <u>CANNOT</u> be changed once this step has been completed.	Type Button will now appear on the first page of AFDRS
Begin Filing Reset Filing Type	L



After you select the **Reset Filing Type** button, a warning screen will appear (Figure 6). Resetting your filing type will delete any data you have entered. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 3) and select the correct filing type.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting
WARNING!!
Selecting this option will reset your filing and delete any data you have already entered. If you originally incorrectly selected the filing type for your entity, select the RESET button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, please select the CANCEL button to return to the previous page.
Cancel

#### Figure 6

Note: The following pages depict the Regulatory basis filing type. The Cash and Modified Cash and GAAP basis statements differ, but the general process described throughout the remainder of this Guide is applicable.

After clicking the **Begin Filing** (see Figure 4) button, the following webpage will open (see Figure 7). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

Regu	latory	Due Date: March 2,	2015	the right han corner based
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 D Changes In Fund Cash Balances - Governmenta Cash Receipts			upon the base of accounting selected.
	Property and Other Local Taxes	\$	0	
	Public Library	\$	0	
	Intergovernmental Patron Fines and Fees	5	0	Click here to
	Patron Fines and Fees Services Provided to Other Entities	\$		view the help
	Contributions. Gifts and Donations	s		screen
	Earnings on Investments	\$	0	
	Miscellaneous	s	0	available for
	Other Receipts	s	0	the completion
		\$		of this
	Total Cash Receipts	\$	0	
	Cash Disbursements			financial statement.
	Current:			
	Library Services - Public Service and Programs 😗 🧲	\$	0	
	Library Services - Collection Development and Processing ?	\$	0	Clink have to
	Support Services - Facilities Operation and Maintenance	3	0	Click here to
	Support Services - Information Services 🕜	\$		view the help
	Support Services - Business Administration 🕜	\$	0	screen availat
	Support Services - Self-Insurance 🕜	\$	0	
	Capital Outlay	\$	0	for this accou

**Note:** The **?** symbols identified above are located throughout the application to provide assistance with each financial statement, certain account line items, and other requirements. If additional questions arise that are not addressed within the <u>Frequently Asked Questions</u> or this Quick Guide, please contact the Auditor of State's Office at <u>AFDRS@ohioauditor.gov</u> for assistance.



Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 8).

DAVE YOST Annual Financial	Data Reporting		nected 📟
Regula	lony	Due Date: Marc	
rtoguiu	Payment to Refunded Debt Escrow Agent	5	0
	Sale of Capital Assets	5	0
	Transfers In	5	0
	Transfers Out 🕜	s	0
	Advances In	5	0
	Advances Out 🕜	\$	0
	Other Financing Sources	s	0
	Other Financing Uses 🕜	5	0
	Total Other Financing Receipts (Disbursements)	\$	o
	Special and Extraordinary Items		
	Special Item	\$	0
	Extraordinary Item	S	0
	Total Special and Extraordinary Items	5	0
	Net Change in Fund Cash Balances	ş	0
	Fund Cash Balances, Beginning of Year	\$	0
	Fund Cash Balances, End of Year		
	Nonspendable	s	0
	Restricted	\$	0
	Committed	5	0
	Assigned	5	0
	Unassigned	s	0
	Fund Cash Balances, End of Year	\$	0
	Save Changes		next >

#### Figure 8

Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include be all Governmental Funds only (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

DAVE YOST Annual Financia	al Data Reporting	conne	cted 😑
Regul	atory	Due Date: March	2, 2015
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General	Combined Statement Of Cash Receipts, Cash E Changes In Fund Cash Balances - Government		
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash	Governmental Funds 🧿		
Balances - Governmental Funds - Total Governmental Funds	Cash Receipts		
	Property and Other Local Taxes	\$	0
	Public Library	\$	0
	Intergovernmental	\$	0
	Patron Fines and Fees	\$	0
	Services Provided to Other Entities	\$	0
	Contributions. Gifts and Donations	\$	0
	Earnings on Investments	\$	0
	Miscellaneous	\$	0
	Other Receipts	\$	0
	Total Cash Receipts	\$	0
	Cash Disbursements		
	Current:		
	Library Services - Public Service and Programs	\$	0
	Library Services - Collection Development and Processing 😗	\$	0
	Support Services - Facilities Operation and Maintenance 😗	\$	0
	Support Services - Information Services 🥝	\$	0
	Support Services - Business Administration 🕜	\$	0
	Support Services - Self-Insurance 🕜	\$	0
	Capital Outlay	\$	0
	Debt Service:		
	Principal Retirement	\$	0
	Interest and Fiscal Charges 🕜	\$	0
	Other Disbursements	\$	0
	Total Cash Disbursements	s	0

### Figure 9

**Note:** Special Revenue, Debt Service, Capital Project and Permanent funds will not be entered separately in AFDRS. In addition, Enterprise, Internal Service, Agency, Investment Trust or Private Purpose Trust Funds that may be reported by a Library **will not** be entered in AFDRS.



Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10).

DAVE YOST Ani	nual Financial	Data Reporting		connected 🥃
	Regulat	οιν		Aarch 2, 2015
		Payment to Refunded Debt Escrow Agent	\$	0
		Sale of Capital Assets	\$	0
		Transfers In	\$	0
		Transfers Out 🕜	\$	0
		Advances In	\$	0
		Advances Out 🕜	\$	0
		Other Financing Sources	\$	0
		Other Financing Uses 🕜	\$	0
		Total Other Financing Receipts (Disbursements)	\$	0
		Special and Extraordinary Items		
		Special Item	\$	0
		Extraordinary Item	\$	0
		Total Special and Extraordinary Items	\$	0
		Net Change in Fund Cash Balances	\$	0
		Fund Cash Balances, Beginning of Year	\$	0
		Fund Cash Balances, End of Year		
		Nonspendable	\$	0
		Restricted	\$	0
		Committed	\$	0
		Assigned	\$	0
		Unrestricted	\$	0
		Fund Cash Balances, End of Year	s	0
		< previous Save Cha	nges	next >

Figure10

**Note:** The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 10) whenever the button is present.

Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue.

Regul	atory	Due Date: March	2, 2015
ombined Statement Of Cash Receipts, Cash isbursements, And Changes In Fund Cash alances - Governmental Funds - General	Long Term Obligations At Year End - Gove	rnmental 🧿	
ombined Statement Of Cash Receipts, Cash isbursements, And Changes In Fund Cash	General Obligation Bonds	\$	0
alances - Governmental Funds - Total overnmental Funds	Notes Payable	\$	0
ong Term Obligations At Year End -	Loans Payable	\$	0
Governmental	Capital Leases	\$	0
	Miscellaneous Long Term Bonds	\$	0
	< previous Save Changes		next >

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 11). If you have no debt, you can click on the **Next** button (see Figure 11).



Click the **Next** button (see Figure 11). The following webpage will open (see Figure 12). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the <u>Frequently Asked Questions</u>.

DAVE YOST Annual Financia	al Data Reporting	connected	
Regu	atory	Due Date: March 2, 2015	
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General	Other Information - Demographic		
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds	Estimated Number of Patrons Yearly Circulation	0 (\$ 0)	
Long Term Obligations At Year End - Governmental	Full Tax Rate Per \$1,000 of Assessed Valuation (If Applicable) Total Assessed Property Tax Valuation (If Applicable)	\$ 0.00 \$ 0	
Other Information - Demographic	Unrestricted General Fund Carryover Cash Balance At Year-End	5 0	
	< previous Save Changes	Next >	



Once the information has been entered, click the **Save Changes** button (see Figure 12). Then click the **Next** button (see Figure 11). The following web page will open (see Figure 13). Enter the name, title and the email address of the individual completing the submission process. Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. Then click the **Submit** button. **NOTE: The data entered into the AFDRS cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.** 

DAVE Y Ohio Aud		
	Acknowledge	
Name Title Email	I ACKNOWLEDGE THE INFORMATION I HAVE ENTERED INTO THE AUDITOR OF STATE OF OHIO'S ANNUAL FINANCIAL DATA REPORTING SYSTEM IS COMPLETE AND ACCURATE FOR THE REPORTING YEAR AND BASIS OF ACCOUNTING SELECTED.  Submit	

Figure 13



The following message (see Figure 14) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

DAVE YOST Ohio Auditor	Annual Financial Data Reporting
Completed	
	eleting the requirements for filing and the second s
A representative fro	m the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission.

### Figure 14

If the financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code Section 117.38, including any approved extension, the following message will appear (see Figure 15) after clicking the **Submit** button (see Figure 13).

DAVE YOST Ohio Auditor	Annual Financial Data Reporting	
Completed		
Thank you for comple	ting the requirements for filing	
ORC Section 117.38 Section 1724.05 req annual reports to th financial reports to th	bde (ORC) Section 117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). also requires GAAP-mandated entities to submit their financial reports to the AOS within 150 days of their fiscal year-end. ORC aires community improvement corporations established under this Code section to report annually on a GAAP basis and submit their AOS within 120 day of their fiscal year-end. All other entities have 60 days following the end of their fiscal year to submit their he AOS. within the parameters described above and may be subject to the penalties prescribed in ORC Section 117.38.	
	the Auditor of State's Office will be in contact with you should any additional questions arise regarding your filing.	

Figure 15

Upon submission an acknowledgement email will be sent to the email address entered in Acknowledgement page (see Figure 13). The email will include an attached excel file with the data entered into AFDRS.

If additional questions arise that are not addressed within the <u>Frequently Asked Questions</u> or this Quick Guide, please contact the Auditor of State's Office at <u>AFDRS@ohioauditor.gov</u> for assistance.