



Annual Financial Data Reporting System Quick Guide for Cities and Counties

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).

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.

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OHIO AUDITOR **Annual Financial Data Reporting**

Entity Name _____
County _____
Filing Year 2014

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 with the Auditor of State's Office (AOS). Further, 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. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who have 120 days, following fiscal year-end to submit their annual financial reports to the AOS, while 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 Annual Financial Data Reporting System.

With the Annual Financial Data Reporting System, governmental entities are required to submit their financial statements and related footnotes through the online web 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.

NEW for 2014 City and County Filings – In addition to keying the financial statement, debt and demographic data, cities and counties will be required to upload a PDF document of the full 2014 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 for more immediate access to the information.

Items Needed:

The following are the items needed to complete the requirements of the Annual Financial Data Reporting System:

These fields will be populated when AFDRS is accessed.

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).

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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. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements, including:

- Management's Discussion & Analysis
- Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)
[PDF Forge](#)
[Office Converter](#)
[PDF Merge](#)

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.

Begin Filing



New for 2014 City and County Filings – Upload of a PDF document of the 2014 unaudited financial statements.

Figure 2



Annual Financial Data Reporting System Quick Guide for Cities and Counties

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

The screenshot shows the "Annual Financial Data Reporting" interface for Dave Yost, Ohio Auditor. The page title is "Annual Financial Data Reporting". Below the title, there is a section titled "Select Filing Type". The text explains that 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). It also states that once the filing type has been selected and the "Begin Filing" button has been selected, the filing type cannot be changed. A dropdown menu is shown with "GAAP" selected. Below the dropdown is a blue "Begin Filing" button.

Figure 3

If the Cash or Modified Cash filing type (see Figure 3) is selected, the following message will appear (see Figure 4). The **Begin Filing** button will need to be clicked again in order to proceed with the current selection.

The screenshot shows the "Annual Financial Data Reporting" interface for Dave Yost, Ohio Auditor. The page title is "Annual Financial Data Reporting". Below the title, there is a section titled "Select Filing Type". The text explains that 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). It also states that once the filing type has been selected and the "Begin Filing" button has been selected, the filing type cannot be changed. A dropdown menu is shown with "Cash" selected. Below the dropdown is a red warning box with the text: "Warning: The basis of accounting chosen is not consistent with generally accepted accounting principles as required by OAC. This could subject your entity to a monetary penalty assessed by the Auditor of State's Office." Below the warning box is a blue "Begin Filing" button.

Figure 4



Annual Financial Data Reporting System Quick Guide for Cities and Counties

New feature for 2014 Reset Filing Type

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

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Annual Financial Data Reporting

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. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements, including:

- Management's Discussion & Analysis
- Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)
[PDF Forge](#)
[Office Converter](#)
[PDF Merge](#)

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.

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

After you have begun filing, the Reset Filing Type Button will now appear on the first page of AFDRS

Figure 5

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.

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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](#) [Reset](#)

Figure 6

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



Annual Financial Data Reporting System Quick Guide for Cities and Counties

After clicking the **Begin Filing** (see Figure 3) button, the following webpage will open (see Figure 7). Enter the amounts from the Governmental Activities column of the Statement of Net Position.

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

The due date is presented in the right hand corner based upon the basis of accounting selected.

Click here to view the help screen available for the completion of this financial statement.

Click here to view the help screen available for this account line item.

Figure 7

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 Frequently Asked Questions or this Quick Guide, please contact the Auditor of State’s Office at AFDRS@ohioauditor.gov for assistance.

Once the information has been entered from the Governmental Activities column of the Statement of Net Position, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 8).

Accrued Interest Payable	\$ 0
Retainage Payable	\$ 0
Claims Payable	\$ 0
Unearned Revenue	\$ 0
Notes Payable	\$ 0
Long Term Liabilities - Due Within One Year	\$ 0
Long Term Liabilities - Due in More Than One Year	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted (Deficit)	\$ 0
Total Net Position	\$ 0

Save Changes Next >

Figure 8



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). Enter the amounts from the Governmental Activities column of the Statement of Activities.

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GAAP Due Date: []

Statement Of Activities - Governmental Activities

Program Revenues

Charges for Services and Sales	\$	0
Operating Grants, Contributions and Interest	\$	0
Capital Grants, Contributions and Interest	\$	0
Total Program Revenues	\$	0

General Revenues

Property Taxes	\$	0
Income Tax	\$	0
Other Taxes	\$	0
Grants and Entitlements Not Restricted to Specific Programs	\$	0
Gain On Sale of Capital Asset	\$	0
Payment in Lieu of Taxes	\$	0
Unrestricted Contributions	\$	0
Investment Earnings	\$	0
Miscellaneous	\$	0
Total General Revenues	\$	0

Figure 9

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

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GAAP Due Date: []

Statement of Activities - Governmental Activities

Public Health	\$	0
Leisure Time Activities	\$	0
Community and Economic Development	\$	0
Public Works	\$	0
Basic Utility Service	\$	0
Transportation	\$	0
General Government	\$	0
Intergovernmental	\$	0
Interest and Fiscal Charges	\$	0
Depreciation Expense	\$	0
Other Expense	\$	0
Total Governmental Activities Expenses	\$	0
Change in Net Position	\$	0
Net Position, Beginning of Year	\$	0
Net Position, End of Year	\$	0

< Previous Save Changes Next >

Figure 10

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 8) whenever the button is present.



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11). Enter the amounts from the General Fund column of the Balance Sheet for Governmental Funds.

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GAAP Due Date: [REDACTED]

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 Landfill

Balance Sheet - Governmental Funds - General

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
Interfund Receivable	\$ 0
Due from Other Funds	\$ 0
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Income Taxes Receivable	\$ 0
Property Taxes Receivable	\$ 0
Revenue in Lieu of Taxes Receivable	\$ 0
Due from Other Governments	\$ 0
Notes Receivable	\$ 0
Loans Receivable	\$ 0
Other Assets	\$ 0

Figure 11

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 12).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

Claims Payable \$ 0

Unearned Revenue \$ 0

Notes Payable \$ 0

Other Liabilities \$ 0

Total Liabilities \$ 0

Total Deferred Inflows of Resources \$ 0

Fund Balances

Nonspendable \$ 0

Restricted \$ 0

Committed \$ 0

Assigned \$ 0

Unassigned \$ 0

Total Fund Balances \$ 0

Total Liabilities, Deferred Inflows of Resources and Fund Balances \$ 0

< Previous Save Changes Next >

Figure 12



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Then click the **Next** button (see Figure 12). The following webpage will open (see Figure 12). Enter the amounts from the Total Governmental Funds column of the Balance Sheet for Governmental Funds.

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Annual Financial Data Reporting

GAAP
Due Date:

- 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

Balance Sheet - Governmental Funds - Total Governmental Funds

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
Interfund Receivable	\$ 0
Due from Other Funds	\$ 0
Intergovernmental Receivable	\$ 0
Prepaid Items	\$ 0
Income Taxes Receivable	\$ 0
Property Taxes Receivable ?	\$ 0
Revenue in Lieu of Taxes Receivable	\$ 0
Due from Other Governments	\$ 0
Notes Receivable	\$ 0
Loans Receivable	\$ 0

Figure 13

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 14).

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GAAP
Due Date:

Claims Payable	\$ 0
Unearned Revenue	\$ 0
Notes Payable	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Total Deferred Inflows of Resources	\$ 0
Fund Balances	
Nonspendable	\$ 0
Restricted	\$ 0
Committed	\$ 0
Assigned	\$ 0
Unassigned	\$ 0
Total Fund Balances	\$ 0
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 0

< Previous
Save Changes
Next >

Figure 14



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 14). The following webpage will open (see Figure 15). Enter the amounts from the General Fund column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The AFDRS requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

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Annual Financial Data Reporting

GAAP
Due Date:

<ul style="list-style-type: none"> Statement Of Net Position - Governmental Activities Statement Of Activities - Governmental Activities Balance Sheet - Governmental Funds - General Balance Sheet - Governmental Funds - Total Governmental Funds <li style="background-color: #0070c0; color: white; padding: 2px;">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 	<div style="background-color: #ffffcc; padding: 5px;"> <h3 style="margin: 0;">Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General</h3> <p>Revenues ?</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Property Taxes ?</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Income Taxes</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Special Assessments</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Intergovernmental</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Interest</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Licenses and Permits</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Fines and Forfeitures</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Rentals</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Charges for Services</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Contributions and Donations</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Other Revenues</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Total Revenues</td><td style="text-align: right;">\$ 0</td></tr> </table> </div>	Property Taxes ?	\$ 0	Income Taxes	\$ 0	Special Assessments	\$ 0	Intergovernmental	\$ 0	Interest	\$ 0	Licenses and Permits	\$ 0	Fines and Forfeitures	\$ 0	Rentals	\$ 0	Charges for Services	\$ 0	Contributions and Donations	\$ 0	Other Revenues	\$ 0	Total Revenues	\$ 0
Property Taxes ?	\$ 0																								
Income Taxes	\$ 0																								
Special Assessments	\$ 0																								
Intergovernmental	\$ 0																								
Interest	\$ 0																								
Licenses and Permits	\$ 0																								
Fines and Forfeitures	\$ 0																								
Rentals	\$ 0																								
Charges for Services	\$ 0																								
Contributions and Donations	\$ 0																								
Other Revenues	\$ 0																								
Total Revenues	\$ 0																								

Figure 15

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 16).

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Annual Financial Data Reporting

GAAP
Due Date:

<ul style="list-style-type: none"> Payment to Refunded Bond Escrow Agent ? Transfers In Transfers Out ? Other Financing Sources Other Financing Uses ? Total Other Financing Sources (Uses) Special and Extraordinary Items Special Item Extraordinary Item Total Special and Extraordinary Items Net Change in Fund Balances Fund Balances, Beginning of Year Increase (Decrease) in Inventory Or Prepaid Assets Fund Balances, End of Year 	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Payment to Refunded Bond Escrow Agent ?</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Transfers In</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Transfers Out ?</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Other Financing Sources</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Other Financing Uses ?</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Total Other Financing Sources (Uses)</td><td style="text-align: right;">\$ 0</td></tr> <tr><td colspan="2">Special and Extraordinary Items</td></tr> <tr><td>Special Item</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Extraordinary Item</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Total Special and Extraordinary Items</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Net Change in Fund Balances</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Fund Balances, Beginning of Year</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Increase (Decrease) in Inventory Or Prepaid Assets</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Fund Balances, End of Year</td><td style="text-align: right;">\$ 0</td></tr> </table>	Payment to Refunded Bond Escrow Agent ?	\$ 0	Transfers In	\$ 0	Transfers Out ?	\$ 0	Other Financing Sources	\$ 0	Other Financing Uses ?	\$ 0	Total Other Financing Sources (Uses)	\$ 0	Special and Extraordinary Items		Special Item	\$ 0	Extraordinary Item	\$ 0	Total Special and Extraordinary Items	\$ 0	Net Change in Fund Balances	\$ 0	Fund Balances, Beginning of Year	\$ 0	Increase (Decrease) in Inventory Or Prepaid Assets	\$ 0	Fund Balances, End of Year	\$ 0
Payment to Refunded Bond Escrow Agent ?	\$ 0																												
Transfers In	\$ 0																												
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Other Financing Uses ?	\$ 0																												
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Special and Extraordinary Items																													
Special Item	\$ 0																												
Extraordinary Item	\$ 0																												
Total Special and Extraordinary Items	\$ 0																												
Net Change in Fund Balances	\$ 0																												
Fund Balances, Beginning of Year	\$ 0																												
Increase (Decrease) in Inventory Or Prepaid Assets	\$ 0																												
Fund Balances, End of Year	\$ 0																												

< Previous
Save Changes
Next >

Figure 16



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 16). The following webpage will open (see Figure 17). Enter the amounts from the Total Governmental Funds column of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. **Note:** The AFDRS requires a negative sign (-) precede other financing use amounts to accurately perform calculations.

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Annual Financial Data Reporting

GAAP Due Date: []

- 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, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

Revenues	
Property Taxes	\$ 0
Income Taxes	\$ 0
Special Assessments	\$ 0
Intergovernmental	\$ 0
Interest	\$ 0
Licenses and Permits	\$ 0
Fines and Forfeitures	\$ 0
Rentals	\$ 0
Charges for Services	\$ 0
Contributions and Donations	\$ 0
Other Revenues	\$ 0
Total Revenues	\$ 0

Figure 17

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 18).

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Annual Financial Data Reporting

GAAP Due Date: []

Payment to Refunded Bond Escrow Agent	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Other Financing Sources	\$ 0
Other Financing Uses	\$ 0
Total Other Financing Sources (Uses)	\$ 0
Special and Extraordinary Items	
Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Balances	\$ 0
Fund Balances, Beginning of Year	\$ 0
Increase (Decrease) in Inventory Or Prepaid Assets	\$ 0
Fund Balances, End of Year	\$ 0

< Previous Save Changes Next >

Figure 18



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 18). The following webpage will open (see Figure 19). Enter the amounts from the Water Fund column of the Statement of Net Position for Proprietary Funds.

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Annual Financial Data Reporting

GAAP Due Date: []

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 Net Position - Proprietary Funds - Enterprise Funds Water

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$	0
Investments	\$	0
Receivables - Accounts	\$	0
Receivables - Intergovernmental	\$	0
Inventory Held for Resale	\$	0
Materials and Supplies Inventory	\$	0
Prepaid Items	\$	0
Interfund Receivable	\$	0
Other Assets	\$	0
Total Current Assets	\$	0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 19

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 20).

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Annual Financial Data Reporting

GAAP Due Date: []

Long Term Liabilities:

Compensated Absences Payable (Net of Current Portion)	\$	0
General Obligation Bonds Payable (Net of Current Portion)	\$	0
Revenue Bonds Payable (Net of Current Portion)	\$	0
Capital Leases Payable (Net of Current Portion)	\$	0
Claims Payable (Net of Current Portion)	\$	0
Other Long Term Liabilities	\$	0
Total Long Term Liabilities	\$	0
Total Liabilities	\$	0
Total Deferred Inflows of Resources	\$	0
Net Investment in Capital Assets	\$	0
Restricted	\$	0
Unrestricted	\$	0
Total Net Position	\$	0

Figure 20



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 20). The following webpage will open (see Figure 21). Enter the amounts from the Sewer Fund column of the Statement of Net Position for Proprietary Funds.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Receivables - Accounts	\$ 0
Receivables - Intergovernmental	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Prepaid Items	\$ 0
Interfund Receivable	\$ 0
Other Assets	\$ 0
Total Current Assets	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 21

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 22).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

Long Term Liabilities:

Compensated Absences Payable (Net of Current Portion)	\$ 0
General Obligation Bonds Payable (Net of Current Portion)	\$ 0
Revenue Bonds Payable (Net of Current Portion)	\$ 0
Capital Leases Payable (Net of Current Portion)	\$ 0
Claims Payable (Net of Current Portion)	\$ 0
Other Long Term Liabilities	\$ 0
Total Long Term Liabilities	\$ 0
Total Liabilities	\$ 0

Total Deferred Inflows of Resources \$ 0

Net Position

Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted	\$ 0
Total Net Position	\$ 0

< Previous Save Changes Next >

Figure 22



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 22). The following webpage will open (see Figure 23). Enter the amounts from the Electric Fund column of the Statement of Net Position for Proprietary Funds.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: []

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 Net Position - Proprietary Funds - Enterprise Funds Electric

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$	0
Investments	\$	0
Receivables - Accounts	\$	0
Receivables - Intergovernmental	\$	0
Inventory Held for Resale	\$	0
Materials and Supplies Inventory	\$	0
Prepaid Items	\$	0
Interfund Receivable	\$	0
Other Assets	\$	0
Total Current Assets	\$	0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 23

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 24).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: []

Long Term Liabilities:

Compensated Absences Payable (Net of Current Portion)	\$	0
General Obligation Bonds Payable (Net of Current Portion)	\$	0
Revenue Bonds Payable (Net of Current Portion)	\$	0
Capital Leases Payable (Net of Current Portion)	\$	0
Claims Payable (Net of Current Portion)	\$	0
Other Long Term Liabilities	\$	0
Total Long Term Liabilities	\$	0
Total Liabilities	\$	0
Total Deferred Inflows of Resources	\$	0

Net Position

Net Investment in Capital Assets	\$	0
Restricted	\$	0
Unrestricted	\$	0
Total Net Position	\$	0

< Previous Save Changes Next >

Figure 24



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 24). The following webpage will open (see Figure 25). Enter the amounts from the Landfill Fund column of the Statement of Net Position for Proprietary Funds.

DAVE YOST
OHIO AUDITOR
Annual Financial Data Reporting

GAAP
Due Date:

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 Net Position - Proprietary Funds - Enterprise Funds Landfill

Not Applicable

Assets

Current Assets:

Cash and Cash Equivalents	\$ 0
Investments	\$ 0
Receivables - Accounts	\$ 0
Receivables - Intergovernmental	\$ 0
Inventory Held for Resale	\$ 0
Materials and Supplies Inventory	\$ 0
Prepaid Items	\$ 0
Interfund Receivable	\$ 0
Other Assets	\$ 0
Total Current Assets	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 25

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 26).

DAVE YOST
OHIO AUDITOR
Annual Financial Data Reporting

GAAP
Due Date:

Compensated Business Payable (Net of Current Portion)	\$ 0
General Obligation Bonds Payable (Net of Current Portion)	\$ 0
Revenue Bonds Payable (Net of Current Portion)	\$ 0
Capital Leases Payable (Net of Current Portion)	\$ 0
Landfill Closure and Postclosure Payable (Net of Current Portion)	\$ 0
Claims Payable (Net of Current Portion)	\$ 0
Other Long Term Liabilities	\$ 0
Total Long Term Liabilities	\$ 0
Total Liabilities	\$ 0
Total Deferred Inflows of Resources	\$ 0
Net Position	
Net Investment in Capital Assets	\$ 0
Restricted	\$ 0
Unrestricted	\$ 0
Total Net Position	\$ 0

< Previous
Save Changes
Next >

Figure 26



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 26). The following webpage will open (see Figure 27). Enter the amounts from the Water Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The AFDRS requires a negative sign (-) precede other non operating expense amounts to accurately perform calculations.

Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water	
Not Applicable <input checked="" type="checkbox"/>	
Operating Revenues	
Sales	\$ 0
Charges for Services	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0
Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Cost of Sales	\$ 0
Depreciation	\$ 0
Claims	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 27

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 28).

Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Change in Net Position	\$ 0
Net Position, Beginning of Year	\$ 0
Net Position, End of Year	\$ 0

< Previous Save Changes Next >

Figure 28



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 28). The following webpage will open (see Figure 29). Enter the amounts from the Sewer Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The AFDRS requires a negative sign (-) precede other non operating expense amounts to accurately perform calculations.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: []

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

Not Applicable

Operating Revenues

Sales	\$	0
Charges for Services	\$	0
Other Operating Revenues	\$	0
Total Operating Revenues	\$	0

Operating Expenses

Salaries	\$	0
Fringe Benefits	\$	0
Purchased Services	\$	0
Materials and Supplies	\$	0
Cost of Sales	\$	0
Depreciation	\$	0
Claims	\$	0
Other Operating Expenses	\$	0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 29

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 30).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: []

Interest Earnings	\$	0
Operating Grants	\$	0
Other Non Operating Revenues	\$	0
Other Non Operating Expenses	\$	0
Total Non Operating Revenues (Expenses)	\$	0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$	0
Capital Contributions	\$	0
Special Items	\$	0
Extraordinary Items	\$	0
Transfers In	\$	0
Transfers Out	\$	0
Change in Net Position	\$	0
Net Position, Beginning of Year	\$	0
Net Position, End of Year	\$	0

< Previous Save Changes Next >

Figure 30



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 30). The following webpage will open (see Figure 31). Enter the amounts from the Electric Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The AFDRS requires a negative sign (-) precede other non operating expense amounts to accurately perform calculations.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: []

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 Electric

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

Not Applicable

Operating Revenues	
Sales	\$ 0
Charges for Services	\$ 0
Other Operating Revenues	\$ 0
Total Operating Revenues	\$ 0
Operating Expenses	
Salaries	\$ 0
Fringe Benefits	\$ 0
Purchased Services	\$ 0
Materials and Supplies	\$ 0
Cost of Sales	\$ 0
Depreciation	\$ 0
Claims	\$ 0
Other Operating Expenses	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 31

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 32).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: []

Interest Earnings

Operating Grants

Other Non Operating Revenues

Other Non Operating Expenses

Total Non Operating Revenues (Expenses)

Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers

Capital Contributions

Special Items

Extraordinary Items

Transfers In

Transfers Out

Change in Net Position

Net Position, Beginning of Year

Net Position, End of Year

< Previous Save Changes Next >

Figure 32



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 32). The following webpage will open (see Figure 33). Enter the amounts from the Landfill Fund column of the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds. **Note:** The AFDRS requires a negative sign (-) precede other non operating expense amounts to accurately perform calculations.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

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 Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Electric

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

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

Not Applicable

Operating Revenues

Sales	\$	0
Charges for Services	\$	0
Other Operating Revenues	\$	0
Total Operating Revenues	\$	0

Operating Expenses

Salaries	\$	0
Fringe Benefits	\$	0
Purchased Services	\$	0
Materials and Supplies	\$	0
Cost of Sales	\$	0
Depreciation	\$	0
Claims	\$	0
Other Operating Expenses	\$	0

If your entity does not have these operations, click the box indicating **Not Applicable**.

Figure 33

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 34).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

Interest Earnings	\$	0
Operating Grants	\$	0
Other Non Operating Revenues	\$	0
Other Non Operating Expenses	\$	0
Total Non Operating Revenues (Expenses)	\$	0
Income (Loss) Before Capital Contributions, Special and Extraordinary Items, and Transfers	\$	0
Capital Contributions	\$	0
Special Items	\$	0
Extraordinary Items	\$	0
Transfers In	\$	0
Transfers Out	\$	0
Change in Net Position	\$	0
Net Position, Beginning of Year	\$	0
Net Position, End of Year	\$	0

< Previous Save Changes Next >

Figure 34



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 34). The following webpage will open (see Figure 35). Enter the amounts of your long-term obligations existing at year-end for the governmental and business-type (proprietary) activities by type of debt issue.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

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

Long Term Obligations At Year End ?

Governmental

General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

Figure 35

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 36).

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

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 Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Electric

Long Term Obligations At Year End ?

Proprietary

Miscellaneous Long Term Bonds	\$ 0
General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

< Previous Save Changes Next >

Figure 36



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Click the **Next** button (see Figure 36). The following webpage will open (see Figure 37). Enter information related to the demographics of your entity.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

GAAP Due Date: [REDACTED]

- 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

Other Information - Demographics

Population	<input type="text" value="0"/>
Total Annual Final Appropriations for All Funds for The Reporting Year ?	\$ <input type="text" value="0"/>
Average Number of Utility Customers	<input type="text" value="0"/>
Full Tax Rate ?	\$ <input type="text" value="0"/>
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 >

Figure 37

Once the information has been entered, click the **Save Changes** button (see Figure 37). Then click the **Next** button (see Figure 37). The following web page will open (see Figure 38). A PDF of the Full Unaudited Financial Report must be uploaded. The file must be an Adobe Acrobat PDF file and the file must be less than 30MB. The Upload Tips provide websites with tools that may aid you in converting your files to a PDF format.

DAVE YOST OHIO AUDITOR Annual Financial Data Reporting

[REDACTED] GAAP

New for 2014

Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

Browse...

Upload
< 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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 38



Annual Financial Data Reporting System Quick Guide for Cities and Counties

Using the Browse button, navigate to the directory with the file you will upload into the system (See Figure 39). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 39). If the file selection is correct, click the green **Upload** button (See Figure 39) to upload the file into AFDRS.

DAVE YOST
OHIO AUDITOR

Annual Financial Data Reporting

GAAP

PLEASE SELECT A FILE TO UPLOAD.

Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

C:\Users\DLFinn\Desktop\AFDRS\2014_Year_End_Procedures.pdf

Once the correct file is selected, press the green **Upload** button

Use the Browse button to navigate to the file location

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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 39

The following message will appear if your file has been successfully uploaded (See Figure 40). Once your file has been successfully upload click the **Next** button (See Figure 40).

DAVE YOST
OHIO AUDITOR

Annual Financial Data Reporting

GAAP

YOUR FILE HAS BEEN UPLOADED SUCCESSFULLY.
PLEASE CONTINUE YOUR FILING TO THE FINAL STEP.

Full Financial Statement Upload

Please upload a complete copy of the financial statements, including the basic financial statements, consisting of the government-wide financial statements, fund financial statements, notes to the basic financial statements, Management's Discussion & Analysis, and any other required supplementary information under the GAAP basis of accounting.

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, the following websites have tools that may aid you in doing so:

- [Small PDF](#)
- [PDF Forge](#)
- [Office Converter](#)
- [PDF Merge](#)

Figure 40



Annual Financial Data Reporting System Quick Guide for Cities and Counties

The following web page will open (see Figure 41). Enter the name and title and email 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.

The screenshot shows the "Annual Financial Data Reporting" web page. At the top left is the logo for Dave Yost, Ohio Auditor. The page title is "Annual Financial Data Reporting". Below the title is a grey bar with the word "Acknowledge". The main content area has three input fields labeled "Name", "Title", and "Email". Below these fields is a red-bordered box containing a checkbox and the text: "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." At the bottom of the form is a green "Submit" button.

Figure 41

The following message (see Figure 42) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38, and in accordance with GAAP, as required by Ohio Administrative Code 117-2-03(B), to the Auditor of State.

The screenshot shows the "Annual Financial Data Reporting" web page with the message "Completed". The header is the same as in Figure 41. The main content area has the word "Completed" in bold. Below it is a paragraph: "Thank you for completing the requirements for filing [redacted] annual financial report within the parameters of the Ohio Revised Code (ORC) Section 117.38 and the Ohio Administrative Code (OAC) 117-2-03(B)." This is followed by another paragraph: "It is still necessary for you to publish notice in a newspaper circulated in your political subdivision or taxing district that the financial report has been completed and is available for public inspection at your office as required by ORC Section 117.38." The final paragraph states: "A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission."

Figure 42



Annual Financial Data Reporting System Quick Guide for Cities and Counties

If GAAP financial statements were **not** submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) irrespective of the date submitted, the following message will appear (see Figure 43) after clicking the **Submit** button (see Figure 41).

Note: If an entity filing on a Cash or Modified Cash basis does not submit the annual financial report information to the AOS within 60 days of year-end and does not request an extension, the entity may be subject to a noncompliance citation in the management letter for filing late.

DAVE YOST
OHIO AUDITOR

Annual Financial Data Reporting

Completed

Thank you for completing the requirements for filing [REDACTED] annual financial report.

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.

Therefore, as a result of the financial report not being filed on a GAAP basis as prescribed by Ohio law, [REDACTED] will be subject to the penalties prescribed in OAC 117-2-03(B).

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your submission.

Figure 43

If GAAP 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 44) after clicking the **Submit** button (see Figure 41).

DAVE YOST
OHIO AUDITOR

Annual Financial Data Reporting

Completed

Thank you for completing the requirements for filing [REDACTED] annual financial report.

The Ohio Revised Code (ORC) Section 117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). ORC Section 117.38 also requires GAAP-mandated entities to submit their financial reports to the AOS within 150 days of their fiscal year-end. ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and submit their annual reports to the 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 financial reports to the AOS.

Your entity did not file within the parameters described above and may be subject to the penalties prescribed in ORC Section 117.38.

A representative from the Auditor of State's Office will be in contact with you should any additional questions arise regarding your filing.

Figure 44



Annual Financial Data Reporting System Quick Guide for Cities and Counties

In addition to the completed message (Figure 42, 43 or 44) an email will be sent to the email address entered on the acknowledgement page (Figure 41). The email will include an excel file (.xlsx) of the financial and demographic data entered into the AFDRS system (Figure 45).

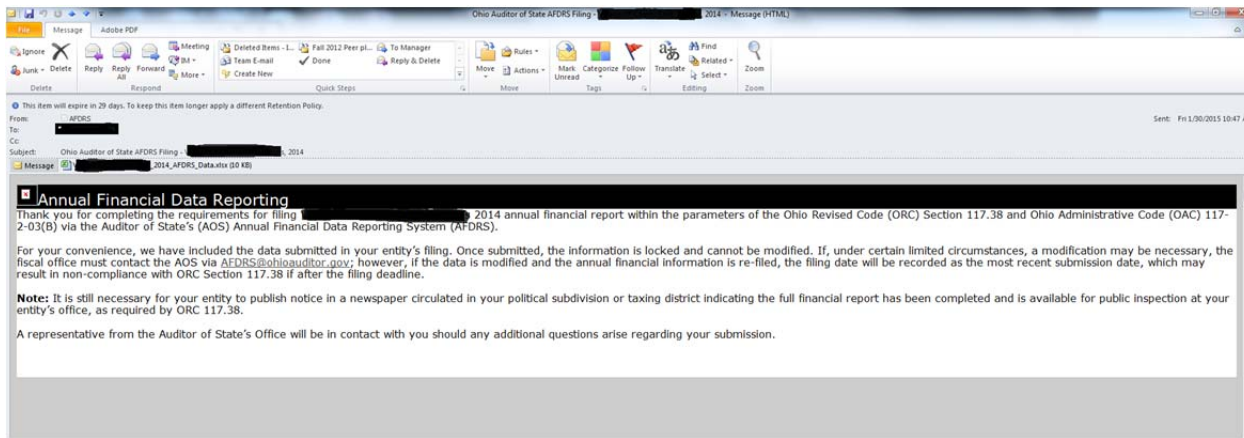


Figure 45

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