

**Hinckley Township
Medina County, Ohio**

* * * *

Financial Statements

December 31, 2004 and 2003



**Auditor of State
Betty Montgomery**

Board of Trustees
Hinckley Township
1410 Ridge Road
Hinckley, Ohio 44233

We have reviewed the *Independent Auditor's Report* of Hinckley Township, Medina County, prepared by Rea & Associates, Inc. for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the AOS permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Hinckley Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

July 22, 2005

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**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

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Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

June 21, 2005

Board of Trustees
Hinckley Township
Medina County, Ohio

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Hinckley Township, Medina County (the Township), as of and for the years ended December 31, 2004 and 2003, as listed in the table of contents. These financial statements are the responsibility of Hinckley Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 and 2003, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004 or their changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Hinckley Township, Medina County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2005 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Hea & Associates, Inc.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR
FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
CASH RECEIPTS:				
Taxes	\$ 111,994	\$ 1,698,440	\$ 0	\$ 1,810,434
Charges for Services	0	18,078	0	18,078
Licenses, Permits, and Fees	0	50,465	0	50,465
Fines and Forfeitures	21,623	0	0	21,623
Intergovernmental Receipts	386,845	344,967	0	731,812
Interest	21,434	0	1,089	22,523
All Other Revenue	42,718	48,421	0	91,139
Total Cash Receipts	584,614	2,160,371	1,089	2,746,074
CASH DISBURSEMENTS:				
General Government	366,002	47,849	3,126	416,977
Public Safety	0	1,134,870	0	1,134,870
Public Works	4,718	482,825	0	487,543
Health	0	10,775	0	10,775
Conservation - Recreation	25,456	0	0	25,456
Capital Outlay	46,973	139,185	0	186,158
Total Cash Disbursements	443,149	1,815,504	3,126	2,261,779
Total Receipts Over (Under) Disbursements	141,465	344,867	(2,037)	484,295
OTHER FINANCING SOURCES (USES):				
Operating Transfers - In	0	200	0	200
Operating Transfers - Out	(200)	0	0	(200)
Total Other Financing Sources (Uses)	(200)	200	0	0
Total of Receipts and Other Sources Over (Under) Disbursements and Other Financing Uses	141,265	345,067	(2,037)	484,295
Fund Cash Balances, Beginning of Year	149,023	1,615,413	99,016	1,863,452
Fund Cash Balances, End of Year	\$ 290,288	\$ 1,960,480	\$ 96,979	\$ 2,347,747
Reserve for Encumbrances, December 31	\$ 4	\$ 22,088	\$ 0	\$ 22,092

The notes to the financial statements are an integral part of this statement.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Agency Fund
OPERATING CASH RECEIPTS:	
Interest	\$ 607
Total Cash Receipts	<u>607</u>
OPERATING CASH DISBURSEMENTS:	
General Government	<u>12,500</u>
Total Cash Disbursements	<u>12,500</u>
Net cash receipts over (under) cash disbursements	(11,893)
Fund cash balances, beginning of year	<u>61,008</u>
Fund cash balances, end of year	<u><u>\$ 49,115</u></u>
Reserve for Encumbrances, December 31	<u><u>\$ 0</u></u>

The notes to the financial statements are an integral part of this statement.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR
FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
CASH RECEIPTS:				
Taxes	\$ 105,109	\$ 1,597,011	\$ 0	\$ 1,702,120
Charges for Services	0	28,766	0	28,766
Licenses, Permits, and Fees	0	85,918	0	85,918
Intergovernmental Receipts	249,283	374,337	0	623,620
Interest	21,457	275	1,123	22,855
All Other Revenue	26,785	63,790	0	90,575
Total Cash Receipts	402,634	2,150,097	1,123	2,553,854
CASH DISBURSEMENTS:				
General Government	363,962	41,879	4,838	410,679
Public Safety	0	1,111,146	0	1,111,146
Public Works	7,851	526,076	0	533,927
Health	0	11,875	0	11,875
Human Services	19,352	0	0	19,352
Capital Outlay	11,825	105,416	0	117,241
Total Cash Disbursements	402,990	1,796,392	4,838	2,204,220
Total Receipts Over (Under) Disbursements	(356)	353,705	(3,715)	349,634
OTHER FINANCING SOURCES (USES):				
Operating Transfers - In	0	30,851	0	30,851
Operating Transfers - Out	(30,851)	0	0	(30,851)
Total Other Financing Sources (Uses)	(30,851)	30,851	0	0
Total of Receipts and Other Sources Over (Under) Disbursements and Other Financing Uses	(31,207)	384,556	(3,715)	349,634
Fund cash balances, beginning of year	180,230	1,230,857	102,731	1,513,818
Fund cash balances, end of year	\$ 149,023	\$ 1,615,413	\$ 99,016	\$ 1,863,452
Reserve for Encumbrances, December 31	\$ 8,210	\$ 41,081	\$ 0	\$ 49,291

The notes to the financial statements are an integral part of this statement.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Agency Fund
OPERATING CASH RECEIPTS:	
Interest	\$ 924
Total Cash Receipts	<u>924</u>
OPERATING CASH DISBURSEMENTS:	
	<u>0</u>
Total Cash Receipts Over (Under) Cash Disbursements	924
Fund cash balances, beginning of year	<u>60,084</u>
Fund cash balances, end of year	<u><u>\$ 61,008</u></u>
Reserve for Encumbrances, December 31	<u><u>\$ 0</u></u>

The notes to the financial statements are an integral part of this statement.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

NOTE 1: Summary of Significant Accounting Policies

A. Description of the Entity

The Township of Hinckley, Medina County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three member Board of Trustees and an elected clerk. The Township provides general governmental services, including, fire protection and police services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Repurchase agreements are valued at cost. The investment in STAROhio (the State Treasurer's Investment Pool) is valued at amounts reported by the State Treasurer.

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as cash disbursements, and sales of investments are not recorded as cash receipts. Gains or losses at the time of sale are recorded as cash receipts or cash disbursements, respectively.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds.

Motor Vehicle License Tax Fund - This fund receives state motor vehicle license tax money for the construction, repair, and maintenance of township roads and bridges.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

NOTE 1: Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

Gasoline Tax Fund - This fund receives gasoline tax money for the construction, repair and maintenance of township roads and bridges.

Road and Bridges Funds - These funds receive real estate and personal property tax money for the construction, repair, and maintenance of township roads and bridges.

Cemetery Funds - These funds receive real estate and personal property tax money and generate money through the selling of cemetery lots and donations from the general public. This money is disbursed for the maintenance and upkeep of township cemeteries.

Police District - This fund receives property tax money for the purpose of providing fire protection and emergency medical services to the citizens of the Township.

Fire District - This fund receives real estate and personal property tax money for the operation of a volunteer fire department for the township.

Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable trust funds. Funds for which the Township is acting in an agency capacity are classified as agency funds. The Township had the following significant Fiduciary Funds:

Prosek Beautification Fund – This expendable trust fund receives estate money for the purpose of beautification of Township property.

Rising Valley Park Fund – This agency fund receives estate money. Expenditures are made for capital improvements to the park at the direction of the Rising Valley Commission.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

NOTE 1: Summary of Significant Accounting Policies (continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances are outstanding at year end.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant, and equipment are recorded as disbursements (capital outlays) when paid. These items are not reflected as assets in the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Township.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

NOTE 2: Equity in Pooled Cash

The Township maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2004	2003
Demand Deposits	\$ 747,332	\$ 232,507
STAROhio	1,649,530	1,691,953
Total deposits and investments	\$ 2,396,862	\$ 1,924,460

Deposits

Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

Investments

Investment in STAROhio is not evidenced by securities that exist in physical or book entry form.

NOTE 3: Budgetary Activity

Budgetary activity for the years ended December 31, 2004 and 2003 was as follows:

	Budgeted vs. Actual Receipts					
	2004			2003		
	Budgeted Receipts	Actual Receipts	Variance	Budgeted Receipts	Actual Receipts	Variance
General	\$ 365,235	\$ 584,614	\$ 219,379	\$ 383,440	\$ 402,634	\$ 19,194
Special Revenue	1,984,207	2,160,571	176,364	2,032,758	2,180,948	148,190
Fiduciary	2,163	1,089	(1,074)	2,615	1,123	(1,492)
Total	\$ 2,351,605	\$ 2,746,274	\$ 394,669	\$ 2,418,813	\$ 2,584,705	\$ 165,892

	Budgeted vs. Actual Expenditures					
	2004			2003		
	Budgeted Expenditures	Actual Expenditures	Variance	Budgeted Expenditures	Actual Expenditures	Variance
General	\$ 514,053	\$ 443,353	\$ 70,700	\$ 559,840	\$ 442,051	\$ 117,789
Special Revenue	2,715,081	1,837,592	877,489	2,534,085	1,837,473	696,612
Fiduciary	136,000	3,126	132,874	50,000	4,838	45,162
Total	\$ 3,365,134	\$ 2,284,071	\$ 1,081,063	\$ 3,143,925	\$ 2,284,362	\$ 859,563

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

NOTE 4: Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property taxes to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

NOTE 5: Retirement Systems

Full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost sharing, multiple employer plan. This plan provides retirement benefits, including postretirement health care, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. The Public Employee Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Contribution rates are also prescribed by the Ohio Revised Code. For 2004 and 2003, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

NOTE 6: Risk Management

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA) a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA.

OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**HINCKLEY TOWNSHIP
MEDINA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003**

NOTE 6: Risk Management (continued)

Casualty Insurance

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Insurance

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, the Travelers Indemnity Company provides coverage in excess of \$100,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

NOTE 7: Contingent Liabilities

During 1998, the Township settled a lawsuit for \$1,253,000, with the Township's insurance company paying \$478,000 and the Township paying \$100,000. The Township is also required to pay \$45,000 annually for 15 years on or before January 30, beginning January 30, 1999.

Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

June 21, 2005

The Board of Trustees
Hinckley Township
Medina County, Ohio

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Hinckley Township, Medina County, as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated June 21, 2005. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Hinckley Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weakness. However, we noted one matter involving the internal control over financial reporting that we have reported to management of Hinckley Township in a separate letter dated June 21, 2005.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hinckley Township financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the Board of Trustees of Hinckley Township, Medina County, in a separate letter dated June 21, 2005.

This report is intended solely for the information and use of the Board of Trustees, management, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Rea & Associates, Inc.



**Auditor of State
Betty Montgomery**

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HINCKLEY TOWNSHIP

MEDINA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 9, 2005**