

**VILLAGE OF GETTYSBURG**  
**DARKE COUNTY**  
**DAYTON REGION**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2003





**Auditor of State  
Betty Montgomery**

Members of Council  
Village of Gettysburg

We have reviewed the Independent Auditor's Report of the Village of Gettysburg, Darke County, prepared by Vanderhorst & Manning, CPAs, LLC for the audit period January 1, 2003 through December 31, 2003. 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.

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. The Village of Gettysburg is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

November 12, 2004

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**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

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**VANDERHORST & MANNING CPAs, LLC  
6105 NORTH DIXIE DRIVE  
DAYTON, OHIO 45414**

**REPORT OF INDEPENDENT ACCOUNTANTS'**

Village Council  
Village of Gettysburg  
Darke County  
P. O. Box 345  
216 High Street  
Gettysburg, Ohio 45328

We have audited the accompanying financial statements of the Village of Gettysburg, Darke County, Ohio, (the Village), as of and for the year ended December 31, 2003. These financial statements are the responsibility of the Village'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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Gettysburg, Darke County, Ohio as of December 31, 2003, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2004 on our consideration of the Village'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.

The accompanying Schedule of Federal Awards Expenditures is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management and Village Council and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Vanderhorst & Manning CPAs, LLC  
Dayton, Ohio

October 29, 2004

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**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

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

	GOVERNMENTAL FUND TYPES			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$ 18,169	\$ 17,210	\$ 0	\$ 35,379
Intergovernmental Receipts	73,028	21,346	506,422	600,796
Charges for Services	22,086	0	1,767	23,853
Fines, Licenses and Permits	1,625	0	0	1,625
Earnings on Investments	2,394	112	0	2,506
Miscellaneous	100	0	0	100
<b>Total Cash Receipts</b>	<b>117,402</b>	<b>38,668</b>	<b>508,189</b>	<b>664,259</b>
<b>Cash Disbursements:</b>				
Security of Persons and Property	11,041	18,365	0	29,406
Public Health	1,819	0	0	1,819
Leisure Time Activities	6,000	0	0	6,000
Community Environment	12,694	0	0	12,694
Basic Utility Services	22,560	0	0	22,560
Transportation	18,095	5,281	0	23,376
General Government	43,773	435	0	44,208
Capital Outlay	6,806	9,987	676,752	693,545
Debt Service:				
Principal Payments	8,302	0	15,735	24,037
Interest Payments	2,048	0	0	2,048
<b>Total Cash Disbursements</b>	<b>133,138</b>	<b>34,068</b>	<b>692,487</b>	<b>859,693</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(15,736)</b>	<b>4,600</b>	<b>(184,298)</b>	<b>(195,434)</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Sale of Notes	0	0	186,065	186,065
Transfers In	724	0	0	724
Transfers Out	(1,292)	0	0	(1,292)
Other Financing Uses	0	0	0	0
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(568)</b>	<b>0</b>	<b>186,065</b>	<b>185,497</b>
<b>Excess of Cash Receipts and Other Financing Receipts over/(under) Cash Disbursements and Other Financing Disbursements</b>	<b>(16,304)</b>	<b>4,600</b>	<b>1,767</b>	<b>(9,937)</b>
<b>Fund Cash Balances, January 1, 2003</b>	<b>62,188</b>	<b>17,170</b>	<b>0</b>	<b>79,358</b>
<b>Fund Cash Balances, December 31, 2003</b>	<b>\$ 45,884</b>	<b>\$ 21,770</b>	<b>\$ 1,767</b>	<b>\$ 69,421</b>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2003

	PROPRIETARY FUND TYPE
	Enterprise
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 95,869
Miscellaneous	3,862
Total Operating Revenues	99,731
<b>Operating Cash Disbursements:</b>	
Current:	
Personal Services	16,084
Travel Transportation	3,475
Contractual Services	19,827
Supplies and Materials	13,722
Miscellaneous	965
Capital Outlay	100
Total Operating Cash Disbursements	54,173
Operating Income	45,558
<b>Non Operating Cash Disbursements:</b>	
Debt Service:	
Principal Payments	22,951
Interest Payments	1,499
Other Financing Uses	1,000
	3,450
Income Before Operating Transfers and Advances	20,108
Operating Transfers In	3,465
Operating Transfers Out	(2,897)
Excess of Cash Receipts Over (Under) Cash Disbursements	20,676
<b>Fund Cash Balances, January 1, 2003</b>	<b>140,213</b>
<b>Fund Cash Balances, December 31, 2003</b>	<b>\$ 160,889</b>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Gettysburg, Darke County, Ohio, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water, sewer, refuse service, and fire protection services.

The Village's management believes these financial statements present all activities for which the Village's 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 a payment is made 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**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Village used fund accounting to segregate cash and investments that are restricted as to use. The Village 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.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Fund Accounting (Continued)**

**Special Revenue Funds:**

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

*State Highway Improvement Fund* – this fund receives intergovernmental share revenue to maintain, repair and improve State Highway.

*Permissive Tax Fund* – This fund receives motor vehicle license tax money for construction, maintenance and repair of Village streets.

*Fire District Fund* – This fund receives the proceeds of a property tax levy for maintenance of the Village Fire Department.

**Capital Projects Fund:**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

*Grant Construction Fund* – This fund receives grant and loan proceeds for the purpose of evaluating and constructing a water treatment system.

*CPGB – Water Tower Plant Fund* – This fund receives federal grants for the purpose of evaluating and constructing a water treatment system.

**Enterprise Funds:**

These funds account for operations that are similar to private business enterprises where management intends that the significant cost of providing certain goods or services will be recovered through user charges. The Village had the following enterprise funds:

*Water Revenue Fund* – This fund receives cash receipts from water sales to Village residents. Water system operating cash disbursements are made from this fund.

*Sewer Revenue Fund* – This fund receives cash receipts from sewer operations within the Village. Sewer system operating cash disbursements are made from this fund.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. 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 Village Council 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.

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled, and reappropriated in the subsequent year.

A summary of 2003 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Unpaid Vacation and Sick Leave**

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

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Village maintains a cash and investments 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:

	<b>2003</b>
Demand deposits	\$108,792
Star Ohio	101,409
Certificate of Deposit	<u>20,109</u>
Total	<u><u>\$230,310</u></u>

**Deposits:**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2003 was as follows:

**2003 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$119,381	\$118,126	\$ (1,255)
Special Revenue Funds	37,925	38,668	743
Capital Projects	694,254	694,254	0
Enterprise Funds	<u>97,962</u>	<u>103,196</u>	<u>5,234</u>
Total	<u><u>\$949,522</u></u>	<u><u>\$954,244</u></u>	<u><u>\$ 4,722</u></u>

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**3. BUDGETARY ACTIVITY (Continued)**

**2003 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 181,568	\$134,430	\$ 47,138
Special Revenue Funds	55,093	34,068	21,025
Capital Projects	692,487	692,487	0
Enterprise Funds	<u>238,175</u>	<u>82,519</u>	<u>155,656</u>
Total	<u>\$1,167,323</u>	<u>\$943,504</u>	<u>\$223,819</u>

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Village Council. 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 payment, 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 Village. Tangible personal property tax is assessed by the property owners, who must file a list of such property 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 Village.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

**5. DEBT**

Debt outstanding at December 31, 2003 was as follows:

	<b>Principal</b>	<b>Interest Rate</b>
Ohio Public Works Commission Loan #1	\$280,000	0.0%
Ohio Water Development Authority	80,089	2.0%
Greenville National Bank	23,316	7.0%
Ohio Public Works Commission Loan #2	<u>186,065</u>	0.0%
	<u>\$569,470</u>	

The Ohio Public Works Commission loan was for the well field replacement project. Property and receipts of the Village has been pledged to repay the debt.

The OWDA loan is for the study and construction of a water treatment plant for the Village. The Village was approved \$100,000 in loan proceeds. The Village returned \$15,735 of unused loan proceeds, reducing the original loan to \$84,265. The loan will be repaid in semi annual installments of \$1,874 including interest over 30 years. The loan is to be repaid from the Villages water revenues.

The Ohio Public Works Commission – WTP loan was for the construction of a new water treatment plant for the Village. Property and water receipts of the Village has been pledged to repay the debt.

The Greenville National Bank loan was for the purchase of a dump truck.

Amortization of the above debt is scheduled as follows:

<b>Year Ending December 31,</b>	<b>OPWC Loan #1</b>	<b>OWDA Loan</b>	<b>Greenville National Bank</b>	<b>OPWC Loan #2</b>
2004	\$ 20,000	\$ 824	\$10,350	\$ 4,652
2005	20,000	3,748	10,350	9,303
2006	20,000	3,748	5,146	9,303
2007	20,000	3,748	0	9,303
2008	20,000	3,748	0	9,303
Thereafter	<u>180,000</u>	<u>89,973</u>	<u>0</u>	<u>144,201</u>
	<u>\$280,000</u>	<u>\$105,789</u>	<u>\$25,846</u>	<u>\$186,065</u>

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**6. RETIREMENT SYSTEMS**

The Village's full-time employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS 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.

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

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- i. Comprehensive property and general liability
- ii. Vehicles
- iii. Errors and omissions

**8. CONTINGENT LIABILITIES**

The Village is not a defendant in any lawsuits that counsel believes will materially adversely affect the Village's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts, which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**9. SUBSEQUENT EVENTS**

No events have occurred subsequent to the financial statements, which would have a material impact.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-through Entity Number	Funds Expended
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed-Through Ohio Department of Development			
Small Cities Community Development Block Grant (CDBG) Water and Sanitary Sewer Competitive Grant Program	14.228	340904866 C-W-01-234-1	\$ <u>397,103</u>

The accompanying notes to this schedule are an integral part of this schedule.

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

**NOTE TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2003**

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**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Village's federal award programs. The Schedule has been prepared on the cash basis of accounting.

**VANDERHORST & MANNING CPAs, LLC  
6105 NORTH DIXIE DRIVE  
DAYTON, OHIO 45414**

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE  
AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Village Council  
Village of Gettysburg  
Darke County  
P. O. Box 345  
216 High Street  
Gettysburg, Ohio 45328

We have audited the financial statements of the Village of Gettysburg, Darke County (the Village), as of and for the year ended December 31, 2003, and have issued our report thereon dated October 29, 2004. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants; 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*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village'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 condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that misstatements 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

Village Council  
Village of Gettysburg  
Darke County  
Report of Independent Auditors on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the management of the Village in a separate letter dated October 29, 2004.

This report is intended for the information and use of the audit committee, management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

Vanderhorst & Manning CPAs, LLC  
Dayton, Ohio

October 29, 2004

**VANDERHORST & MANNING CPAs, LLC  
6105 NORTH DIXIE DRIVE  
DAYTON, OHIO 45414**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Village of Gettysburg  
Darke County  
216 High Street  
Gettysburg, Ohio 45328

To the Village Council:

**Compliance**

We have audited the compliance of the Village of Gettysburg, Darke County, Ohio (the Village), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2003. The Village's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Village's management. Our responsibility is to express an opinion on the Village's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Village's compliance with those requirements.

In our opinion, the Village complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

**Internal Control over Compliance**

The management of the Village is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Village's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Village of Gettysburg  
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Independent Accountants' Report on Compliance with Requirements Applicable  
to the Major Federal Program and Internal Control Over Compliance in  
Accordance with OMB Circular A-133  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, the Village Council, and federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

Vanderhorst & Manning CPAs, LLC  
Dayton, Ohio

October 29, 2004

**VILLAGE OF GETTYSBURG  
DARKE COUNTY**

Schedule of Findings  
OMB Circular A-133 § .505  
December 31, 2003

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statements Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Small Cities Community Development Block Grant CFDA # 14.228
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF GETTYSBURG**

**DARKE 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  
NOVEMBER 30, 2004**