



**DEMOCRATIC PARTY  
NOBLE COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



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NOBLE COUNTY  
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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS

Democratic Party  
John Gaydos, Treasurer  
16707 Terrace Avenue  
Caldwell, Ohio 43724

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the officials of the Democratic Executive Committee, solely to comply with the requirements of Section 3517.17 of the Ohio Revised Code. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed to amounts shown on the Ohio Campaign Finance Report.

Our procedures found one check received from the State of Ohio was not deposited because it was either voided or missing. We recommend the Democratic Party acquire a reissued check for this amount and deposit funds in a timely manner. Consideration should be given to enrolling in the State's direct deposit program to avoid this problem in the future.

### Cash Reconciliation

We compared the sum of the cash balances recorded on the Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Democratic Party as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliation.

We also agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2000.

There was one deposit of \$.51 made in January 2000 which was not included in the 2000 Ohio Campaign Finance Report.

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We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Ohio Campaign Finance Report, which is included herein. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

**Jim Petro**  
Auditor of State

March 8, 2001

**DEMOCRATIC PARTY  
NOBLE COUNTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)**

<b>Beginning Balance, January 1</b>		<b>\$ 135</b>
<b>Receipts:</b>		
State Distribution	<u>\$ 42</u>	
Total Receipts		<u>42</u>
<b>Disbursement:</b>		
Total Disbursements	<u>\$ 0</u>	
<b>Ending Balance, December 31</b>		<b><u>\$ 177</u></b>

(See Independent Accountants Report.)







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**DEMOCRATIC PARTY**

**NOBLE 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  
APRIL 12, 2001**