



**Auditor of State  
Betty Montgomery**



**DEMOCRATIC PARTY  
ATHENS COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
Ohio Campaign Finance Report .....	3

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee  
Athens County  
11 Old Coach Road  
Athens, Ohio 45701

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Democratic Party Executive Committee, Athens County, Ohio (the Committee), solely to assist the Committee in evaluating its compliance with Sections 3517.17 and 3517.18 of the Ohio Revised Code for the year ended December 31, 2004. Management is responsible for the Committee's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Executive Committee. 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.

#### Cash Receipts

We confirmed the Ohio Political Party Fund receipts with the State of Ohio and agreed them to amounts shown on the Ohio Campaign Finance Report. However, the Treasurer did not receive the check from the State of Ohio, dated October 15, 2004, in the amount of \$48.02 and this warrant was voided. We recommend the Treasurer contact the State Department of Taxation to have that warrant reissued.

#### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Committee's Ohio Campaign Finance Report with the cash balances reconciled by the Committee as of December 31, 2004. The sums agreed.
2. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. The balances agreed.

#### Cash Disbursements

1. We footed the Statement of Expenditures and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. The amounts agreed.
2. We compared the purpose for the disbursements with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.
3. We agreed the disbursement transactions and traced the payee and amount to the canceled checks and invoices. We found no exceptions.

**Payroll Disbursements**

There were no payroll disbursements.

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

This report is intended solely for the information and use of the Executive Committee and is not intended to be, and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

April 20, 2005

**DEMOCRATIC PARTY  
ATHENS COUNTY**

**OHIO CAMPAIGN FINANCE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004 (UNAUDITED)**

Beginning Balance, January 1, 2004		\$ 139
Receipts:		
State Distribution	<u>\$ 438</u>	
Total Receipts		438
Disbursements:		
Rent and Utilities	<u>\$ 520</u>	
Total Disbursements		<u>520</u>
Ending Balance, December 31, 2004		<u><u>\$ 57</u></u>

(See Independent Accountants' Report)







**Auditor of State  
Betty Montgomery**

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**DEMOCRATIC PARTY**

**ATHENS 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  
MAY 19, 2005**