



**Auditor of State
Betty Montgomery**

**DEMOCRATIC PARTY
FAIRFIELD COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Democratic Party Executive Committee
Fairfield County
1123 Markwood Ave.
Lancaster, OH 43130

We have performed the procedures enumerated below, which were agreed to by the Democratic Executive 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, 2003. 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. We found one exception of \$69. The Committee reported a 2004 contribution in error. The unaudited Ohio Campaign Finance Report has been corrected to reflect only 2003 activity.

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 the Treasurer for the Committee as of December 31, 2003. The sums differed by \$31. The unaudited Ohio Campaign Finance Report has been corrected to reflect only 2003 activity.
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.
4. We agreed all reconciling items appearing on that reconciliation to canceled checks. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2003.

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Cash Disbursements

1. We footed the cash disbursement listing on the Expenditures from Political Party Fund Monies and compared the listing totals to the disbursement totals on the Ohio Campaign Finance Report. We found one exception totaling \$100. The Committee reported a 2004 expenditure in error. The unaudited Ohio Campaign Finance Report has been corrected to properly reflect the 2003 activity of the Committee.
2. We selected all disbursements transactions and traced the payee and amount to the canceled checks. The payees and amounts recorded in the Ohio Campaign Finance Report agreed to the payees and amounts on the canceled checks.
3. The checks were signed by an authorized signatory and endorsed by the payees.
4. We compared the purpose for the disbursement with the allowable uses described in Section 3517.18 of the Ohio Revised Code. We found no exceptions.

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.



Betty Montgomery
Auditor of State

February 18, 2004

**DEMOCRATIC POLITICAL PARTY
FAIRFIELD COUNTY**

**OHIO CAMPAIGN FINANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003
(UNAUDITED)**

BEGINNING BALANCE, JANUARY 1, 2003		\$ 2,005
RECEIPTS:		
STATE DISTRIBUTION	543	
OTHER	<u>15</u>	
TOTAL RECEIPTS		<u>558</u>
DISBURSEMENTS:		
RENT	600	
OTHER	<u>67</u>	
TOTAL DISBURSEMENTS		<u>667</u>
ENDING BALANCE, DECEMBER 31, 2003		<u>\$ 1,896</u>

See Independent Accountants' Report

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Betty Montgomery**

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DEMOCRATIC PARTY

FAIRFIELD 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
MARCH 25, 2004**