



**LAKE DEMOCRATIC PARTY  
LAKE COUNTY**

**AGREED-UPON PROCEDURES**

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



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

---

**STATE OF OHIO**



**LAKE DEMOCRATIC PARTY  
LAKE COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report .....	1
Exhibit A - Ohio Campaign Finance Report for the Year Ended December 31, 2000 (Unaudited) .....	3

**This page intentionally left blank.**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Building, 12<sup>th</sup> Floor  
615 Superior Avenue, NW  
Cleveland, Ohio 44113  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
www.auditor.state.oh.us

## INDEPENDENT ACCOUNTANTS' REPORT

Lake Democratic Party  
Lake County  
7547 Mentor Avenue  
Mentor, Ohio 44060

To the Democratic Executive Committee:

We have performed the procedures enumerated below, which were agreed to by William M. Baker, Treasurer, 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

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

We found no exceptions as a result of our procedures.

### Cash Reconciliation

1. We compared the sum of the cash balances recorded on the Lake Democratic Party's Ohio Campaign Finance Report with cash balances recorded on the bank reconciliation for the Lake Democratic Party as of 12/31/00. We recomputed the mathematical accuracy of the reconciliation.

We also agreed the reconciling item appearing on that reconciliation to the canceled check. We determined that the date on the document supports the item was a proper reconciling item at 12/31/00.

We found no exceptions as a result of the procedures.

### Cash Disbursements

1. We confirmed the mathematical accuracy of the cash disbursement listing and compared the listing totals to the disbursement totals on the political party public fund report.
2. We traced selected recorded disbursements to source documentation such as invoices and canceled checks. We also determined that the checks corresponded to the names on the invoices and that the checks were signed by authorized signatories and endorsed by the payee.

**Cash Disbursements (Continued)**

3. We vouched selected disbursement transactions for compliance with Section 3517.18 of the Ohio Revised Code.

We found no exceptions as a result of the procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the political party fund finance report which is attached as Exhibit A. 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 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

April 10, 2001

**EXHIBIT A**  
**LAKE DEMOCRATIC PARTY**  
**LAKE COUNTY**  
**OHIO CAMPAIGN FINANCE REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000 (UNAUDITED)**

<b>BEGINNING BALANCE, JANUARY 1, 2000</b>		<b>\$ 572</b>
<b>RECEIPTS:</b>		
<b>STATE DISTRIBUTION</b>	<b>3,057</b>	
<b>TOTAL RECEIPTS</b>		<b><u>3,057</u></b>
<b>DISBURSEMENTS:</b>		
<b>RENT</b>	<b>(2,610)</b>	
<b>OTHER</b>	<b><u>(412)</u></b>	
<b>TOTAL DISBURSEMENTS</b>		<b><u>(3,022)</u></b>
<b>ENDING BALANCE, DECEMBER 31, 2000</b>		<b><u>\$ 607</u></b>

(See Independent Accountants' Report.)







STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DEMOCRATIC PARTY**

**LAKE 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 1, 2001**