



**Auditor of State
Betty Montgomery**

**DEMOCRATIC POLITICAL PARTY
DELAWARE COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Secretary of State of Ohio
Democratic Executive Committee
Delaware County
P.O. Box 872
Delaware, Ohio 43015

We have performed the procedures enumerated below, to which the Democratic Executive Committee agreed, solely to assist the Committee in evaluating its compliance with Ohio Rev. Code Sections 3517.1012, 3517.17 and 3517.18 for the year ended December 31, 2005. The Committee's 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

1. We inquired of management whether they deposited all gifts from corporations and labor organizations into the same fund into which they deposit amounts received from the State Tax Commissioner. They informed us they did not receive any such gifts. Management informed us they deposit gifts received from other sources into a separate account.
2. We footed the *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC) for the year ended December 31, 2005.
3. We traced each donor amount from the Deposit 31-CC to bank deposits without exception.
4. We confirmed amounts received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A), with the State of Ohio and agreed them to amounts shown on Deposit Form 31-CC. We found no exceptions.

Cash Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2005. The balances agreed.

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Cash Disbursements

1. We footed the *Statement of Political Party Restricted Fund Disbursements* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-M), for the year ended December 31, 2005.
2. For each disbursement on Disbursement Form 31-M, we traced the payee and amount to payee invoices and to the payee on canceled checks. The payees and amounts recorded on Disbursement Form 31-M agreed to the payees and amounts on the canceled checks.
3. We compared the signature on each check to the list dated February 17, 2006 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
4. We compared the purpose of each disbursement listed on Disbursement Form 31-M to the purpose listed on the vendor invoice.

We found no instances where the purpose described on the invoice was inconsistent with the description on Disbursement Form 31-M.

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 *Statement of Political Party Restricted Fund Deposits* and the *Statement of Political Party Restricted Fund Disbursements* 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 Secretary of State of Ohio and for the Executive Committee and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

February 23, 2006



Statement of Political Party Restricted Fund Deposits

Prescribed by Secretary of State 3/05

Name of Committee in Full Delaware County Democratic Executive Committee							
Name of Donor Auditor of Ohio					Registration Number, if PAC		
Street Address P.O. Box 530					Form (Cash, Check, etc.) Check		
City Columbus		State O H	Zip Code 43216-0530	M 0 1	D 2 0	Y 0 5	Amount 25.01
Name of Donor Auditor of Ohio					Registration Number, if PAC		
Street Address P.O. Box 530					Form (Cash, Check, etc.) Check		
City Columbus		State O H	Zip Code 43216-0530	M 0 5	D 1 8	Y 0 5	Amount 720.20
Name of Donor Auditor of Ohio					Registration Number, if PAC		
Street Address P.O. Box 530					Form (Cash, Check, etc.) Check		
City Columbus		State O H	Zip Code 43216-0530	M 0 7	D 2 0	Y 0 5	Amount 650.30
Name of Donor Auditor of Ohio					Registration Number, if PAC		
Street Address P.O. Box 530					Form (Cash, Check, etc.) Check		
City Columbus		State O H	Zip Code 43216-0530	M 1 1	D 1 4	Y 0 5	Amount 131.23
Name of Donor					Registration Number, if PAC		
Street Address					Form (Cash, Check, etc.)		
City		State	Zip Code	M	D	Y	Amount
Name of Donor					Registration Number, if PAC		
Street Address					Form (Cash, Check, etc.)		
City		State	Zip Code	M	D	Y	Amount
Name of Donor					Registration Number, if PAC		
Street Address					Form (Cash, Check, etc.)		
City		State	Zip Code	M	D	Y	Amount

Note: If committee received deposits from corporations or labor organizations, report must be filed electronically with secretary of state.

Statement of Political Party Restricted Fund Disbursements

Prescribed by Secretary of State 3/05

Name of Committee in Full				
Delaware County Democratic Executive Committee				
To Whom Paid				
Dell Computers				
Address		Purpose (insert number from list below) ¹		Amount
One Dell Way		New Computer		1,301.58
City	State	Zip Code		
Round Rock	T X	78682		
To Whom Paid				
Williams Insurance				
Address		Purpose (insert number from list below) ¹		Amount
222 S. Sandusky St.		Liability Ins		201.00
City	State	Zip Code		
Delaware	O H	43015		
To Whom Paid				
Postmaster				
Address		Purpose (insert number from list below) ¹		Amount
30 S. Liberty St.		Postage		37.00
City	State	Zip Code		
Delaware	O H	43015		
To Whom Paid				
Address		Purpose (insert number from list below) ¹		Amount
City	State	Zip Code		
To Whom Paid				
Address		Purpose (insert number from list below) ¹		Amount
City	State	Zip Code		
To Whom Paid				
Address		Purpose (insert number from list below) ¹		Amount
City	State	Zip Code		

¹ R.C. 3517.18 limits the purposes for which monies from the Ohio Political Party Fund may be used. R.C. 3517.1012 limits the purpose for which monies from the Political Party Restricted Fund may be used. Designate in this block the relevant category number for each disbursement, as follows:

- 1) Political party headquarters operation costs including transfers to state party's Public Funds account;
- 2) Voter registration activities;
- 3) Get-out-the-vote activities;
- 4) Administration of political party fundraising (Separate office account required. Not for campaign related fundraising);
- 5) Advertisements encouraging public support for income tax checkoff program;
- 6) Communications with registered voters not related to any particular candidate or election;
- 7) Preparation of reports required by law.

Ohio Political Party /Restricted Fund monies are prohibited from being used for certain purposes, including to further the election or defeat of any particular candidate or ballot issue. Copies of paid receipts or cancelled checks for all expenditures of more than \$25 must be attached.

Note: If committee received deposits from corporations or labor organizations, report must be filed electronically with secretary of state.



**Auditor of State
Betty Montgomery**

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DEMOCRATIC PARTY

DELAWARE 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 21, 2006**