



**DEMOCRATIC POLITICAL PARTY
KNOX COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

**DEMOCRATIC POLITICAL PARTY
KNOX 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
Knox County
15595 Danville-Jelloway Road
Danville, Ohio 43014

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.
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 Deposit Form 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.

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.

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Cash Disbursements (Continued)

2. For the disbursements on Disbursement Form 31-M, we traced the payees and amount to payees invoice and to the payees on the canceled checks. The payees and amount recorded on Disbursement Form 31-M agreed to the payees and amount on the canceled check.
3. We compared the signature on the check to the list dated April 12, 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 purposes of the disbursements listed on Disbursement Form 31-M to the purposes listed on the vendor invoices.

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

April 13, 2006

Statement of Political Party Restricted Fund Deposits

Prescribed by Secretary of State 3/05

Name of Committee in Full Knox County Democratic Executive Committee									
Name of Donor Auditor of State						Registration Number, if PAC			
Street Address P.O. Box 530 Tax Checkoff						Form (Cash, Check, etc.) Check			
City Columbus		State OH	Zip Code 43216			M 0	D 1	Y 1	Amount \$1.77
Name of Donor Auditor of State						Registration Number, if PAC			
Street Address P.O. Box 530 Tax Checkoff						Form (Cash, Check, etc.) Check			
City Columbus		State OH	Zip Code 43216			M 0	D 4	Y 2	Amount \$204.98
Name of Donor Auditor of State						Registration Number, if PAC			
Street Address P.O. Box 530 Tax Checkoff						Form (Cash, Check, etc.) Check			
City Columbus		State OH	Zip Code 43216			M 0	D 7	Y 1	Amount \$142.29
Name of Donor Auditor of State						Registration Number, if PAC			
Street Address P.O. Box 530 Tax Checkoff						Form (Cash, Check, etc.) Check			
City Columbus		State OH	Zip Code 43216			M 1	D 0	Y 1	Amount \$20.60
Name of Donor						Registration Number, if PAC			
Street Address						Form (Cash, Check, etc.)			
City		State OH	Zip Code			M	D	Y	Amount
Name of Donor						Registration Number, if PAC			
Street Address						Form (Cash, Check, etc.)			
City		State OH	Zip Code			M	D	Y	Amount
Name of Donor						Registration Number, if PAC			
Street Address						Form (Cash, Check, etc.)			
City		State OH	Zip Code			M	D	Y	Amount
Name of Donor						Registration Number, if PAC			
Street Address						Form (Cash, Check, etc.)			
City		State OH	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.

Page Total **\$369.64**

Statement of Political Party Restricted Fund Disbursements

Prescribed by Secretary of State 03/05

Name of Committee in Full Knox County Democratic Executive Committee							
To Whom Paid John Aebi							
Address 111 S. Mulberry Street		Purpose (insert number from list below) ¹ 1. Pol. Prty HQ op. costs		M 0	D 6	Y 0	Amount \$100.00
City Mount Vernon	State OH	Zip Code 43050		8	0	8	
To Whom Paid George Small							
Address 302 Hillcrest Drive		Purpose (insert number from list below) ¹ 1. Pol. Prty HQ op. costs		M 0	D 8	Y 1	Amount \$123.00
City Mount Vernon	State OH	Zip Code 43050		1	1	0	
To Whom Paid Knox County Agricultural Society-- c/o Jim Shipley							
Address 125 Fairgrounds Road		Purpose (insert number from list below) ¹ 6. Comm. with reg. voter		M 0	D 8	Y 1	Amount \$50.00
City Mount Vernon	State OH	Zip Code 43050		1	1	0	
To Whom Paid							
Address		Purpose (insert number from list below) ¹ Select a Purpose		M	D	Y	Amount
City	State OH	Zip Code					
To Whom Paid							
Address		Purpose (insert number from list below) ¹ Select a Purpose		M	D	Y	Amount
City	State OH	Zip Code					
To Whom Paid							
Address		Purpose (insert number from list below) ¹ Select a Purpose		M	D	Y	Amount
City	State OH	Zip Code					

¹R.C. 3517.18 limits the purposes for which monies from the Ohio Political Party Fund may be used. R.C. 3517.1012 limits the purposes 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 Fund/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 canceled 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

KNOX 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 4, 2006**