

Montgomery County Democratic Central Committee: Campaign Finance Disclosure

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Work performed:

I consulted with Ken Davis and Barb Mason on details about the Committee.

I reviewed sixty Committee bank statements for the 5 year period of 1/1/2008 thru 12/31/2012.

I printed Form D2 reports from the State Board of Elections website from the time period of 7/1/2007 thru 12/31/2012. I closely examined these reports for accuracy. I checked the Cash Available at the Beginning of the Reporting Periods. Discovered that on the semiannual report for time period of 7/1/2008 thru 12/31/2008, the starting Fund Balance was incorrect. This caused all reports filed after 6/30/2008 to be inaccurate in respect to Section D – Cash Balance. I corrected the Fund Balance so that Section D – Cash Balance would be correct on all reports.

I loaded the Montgomery County Democratic Central Committee IDIS information onto my PC and reviewed the IDIS Committee information. I determined that there was no information in the IDIS electronic Committee file for the time period before July 1, 2009. Thus, I input into the IDIS 2 State Board of Elections campaign disclosure software, entity records, receipts and expenditures pertinent to the time period of 1/1/2008 thru 6/30/2009.

While reviewing the bank statements for the reporting periods, I created a chart listing the Deposits (Credits) and Debits (Expenditures) for each month of each reporting period. Tallied these Credits and Debits by reporting period.

While reviewing the St. Bd of Elections copies of the previously submitted campaign disclosure reports for 1/1/2008 thru 12/31/2012, I created a chart listing the Receipts and the Expenditures for each report.

For each month of the reporting period, I examined the bank statement for deposits. Reviewed, compared and cross checked the receipts reported on the semiannual or quarterly with the bank statement. In this review, determined that many receipts needed to be reported as Transfers In rather than Individual Contributions. I made those corrections on the IDIS 2 campaign disclosure software.

For each month of the reporting period, I examined the cancelled checks specified on that monthly bank statement. Reviewed, compared and cross checked the expenditures reported on the semiannual or quarterly with the bank statement. Determined that many expenditures were specified as reimbursements to individuals on the reports. Tracked down what the reimbursements paid for, i.e. the receipts showing the vendor/s and the service/s or item/s purchased. Consulted with Steve and Laura White on expenditures and cancelled checks. I made the changes on reports to reflect the expenditures accurately.

For each monthly folder between 1/1/2008 and 12/31/2012, examined every receipt in the folder and made sure the expenditure was accurately reported. Some receipts for expenditures had not been recorded on the annual reports so I entered those expenditures into the IDIS campaign disclosure

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software. Also, in examining the expenditures listed on the reports, determined that many of the expenditures needed to be reported as Transfers Out. I made those corrections on the reports.

Ran numerous proofs of reports thru the IDIS 2 software. Compared the figures obtained thru the entries to the IDIS software with the chart listing deposits and debits from bank statements. Reconciled reports by reviewing, examining, digesting, culling, and proofing information.

Created the following amendments to the reports and filed the reports with the State Board of Elections:

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D2 SemiAnnual Report (Amendment) for period 1/1/2008 to 6/30/2008

D2 SemiAnnual Report (Amendment) for period 7/1/2008 to 12/31/2008

D2 SemiAnnual Report (Amendment) for period 1/1/2009 to 6/30/2009

D2 SemiAnnual Report (Amendment) for period 7/1/2009 to 12/31/2009

D2 SemiAnnual Report (Amendment) for period 1/1/2010 to 6/30/2010

D2 SemiAnnual Report (Amendment) for period 7/1/2010 to 12/31/2010

1st Quarterly 2011 (Amendment) for period 1/1/2011 to 3/31/2011

2nd Quarterly 2011 (Amendment) for period 4/1/2011 to 6/30/2011

3rd Quarterly 2011 (Amendment) for period 7/1/2011 to 9/30/2011

4th Quarterly 2011 (Amendment) for period 10/1/2011 to 12/31/2011

1st Quarterly 2012 (Amendment) for period 1/1/2012 to 3/31/2012

2nd Quarterly 2012 (Amendment) for period 4/1/2012 to 6/30/2012

3rd Quarterly 2012 (Amendment) for period 7/1/2012 to 9/30/2012

4th Quarterly 2012 (Amendment) for period 10/1/2012 to 12/31/2012.