



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Jerry Willburn, Treasurer
International Brotherhood of Boilermakers,
In Sp Bldrs, Bkmtchs, Frgrs & Hlprs-Leg
Ed. Fund
753 State Avenue, Suite 565
Kansas City, KS 66101

APR 18 2001

Identification Number: C00005157

Reference: 30 Day Post-General Report (10/19/00-11/27/00)

Dear Mr. Willburn:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-The totals listed on Lines 11(a)(i) and 11(a)(ii), Column B of the Detailed Summary Page(s) appear to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B totals. Please amend your report and any subsequent reports that may be affected by this correction.

-The identification of each contributor, including an adequate occupation and name of employer for each, must be provided if the person has contributed in excess of \$200 in the aggregate during the calendar year. Please amend Schedule A supporting Line 11(a)(i) for each entry inadequately identified as "AIP", "IR-CLGAW", "D-NTD", "IR-CD", "IR", "D-RCBS", "IR-FBO", "A-DO", "IR-GO", "D-O", "CS", "A-R&CBS", "IR-RRD", "D-CS", "IR-NTD", "IVP", "DGO", "STAIP", "ICR-O", "D-CD", "S&HS-R&CBS", "IR-RD", "IR-DGO", "IR-CO", and "D-C".

-Commission Regulations require that a committee disclose the identification of all individuals who contribute in excess of \$200 in a

calendar year. (11 CFR §104.3(a)(4)(i)) Identification for an individual is defined as the full name, mailing address, occupation and name of employer. (11 CFR §100.12) Your report discloses contributions from individuals for which the identification is not complete.

You must provide the missing information, or if you are unable to do so, you must demonstrate that "best efforts" have been used to obtain the information. To establish "best efforts," you must provide the Commission with a detailed description of your procedures for requesting the information. Establishing "best efforts" is a three-fold process.

First, your original solicitation must include a clear and conspicuous request for the contributor information and must inform the contributor of the requirements of federal law for the reporting of such information. (11 CFR §104.7(b)(1))

Second, if the information is not provided, you must make one follow-up, stand alone effort to obtain this information, regardless of whether the contribution(s) was solicited or not. This effort must occur no later than 30 days after receipt of the contribution and may be in the form of a written request or an oral request documented in writing. (11 CFR § 104.7(b)(2)) The request must:

- clearly ask for the missing information, without soliciting a contribution;
- inform the contributor of the requirements of federal law for the reporting of such information, and
- if the request is written, include a pre-addressed post card or return envelope.

Third, if you receive contributor information after the contribution(s) has been reported, you shall either a) file with your next regularly scheduled report, an amended memo Schedule A listing all the contributions for which additional information was received; or b) file on or before your next regularly scheduled reporting date, amendments to the report(s) originally disclosing the contribution(s). (11 CFR §104.7(b)(4))

Please provide the missing information or a detailed description of your procedures for requesting the information. For more information on demonstrating "best efforts," please refer to the Campaign Guide.

A written response or an amendment to your original report(s) correcting the above

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problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,



Erik W. Koeppen
Reports Analyst
Reports Analysis Division

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for reconciling these accounts and resolving any discrepancies.

The second part of the document focuses on the preparation of financial statements. It explains the different types of statements, including the balance sheet, income statement, and cash flow statement, and how they are prepared. It provides a step-by-step guide to calculating each component of these statements, from gathering the necessary data to performing the calculations. The document also discusses the importance of reviewing the statements for accuracy and consistency before they are presented to management or other stakeholders.

The third part of the document addresses the issue of budgeting and forecasting. It explains how a budget can be used to plan for the future and to monitor the company's performance against its goals. It provides a detailed guide to developing a budget, including identifying the key areas of the business that need to be tracked and determining the appropriate metrics for each area. The document also discusses the importance of regularly reviewing the budget and making adjustments as needed to reflect changes in the business environment.

The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for reconciling these accounts and resolving any discrepancies.