FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

THIS IS THE BEGINNING OF MUR # 4108

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FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

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October 28, 1994

MEMORANDUM

TO: LAWERENCE M. NOBLE
GENERAL COUNSEL

THROUGH: JOHN C. SURINA
STAFF DIRECTOR

FROM: ROBERT J. COSTA
ASSISTANT STAFF DIRECTOR
AUDIT DIVISION

SUBJECT: BUCHANAN FOR PRESIDENT - REFERRAL MATTERS (MUR 4108)

RECEIVED
FEDERAL ELECTION COMMISSION
OFFICE OF GENERAL COUNSEL
OCT 28 4 52 PM '94

On October 11, 1994 the Commission approved the Final Audit Report (FAR) on Buchanan for President. The report was released to the public on October 18, 1994. In accordance with the Commission approved materiality thresholds, the attached findings from the FAR are being referred to your office:

- Apparent Unresolved Prohibited Contributions
- Apparent Excessive Contributions
- Excessive Contributions Resulting from Staff Advances

All working papers and related documentation are available for review in the Audit Division. Should you have any questions please contact Joe Stoltz or Tom Hunter at 219-3720.

Attachments:

-Finding II.A. (Apparent Unresolved Prohibited Contributions), FAR Pgs. 4-9
-Finding II.B.1. (Apparent Excessive Contributions), FAR Pgs. 9-11
-Finding II.B.2. (Excessive Contributions resulting from Staff Advances), FAR Pgs. 12-15
-Attachment 2 - Audit analysis of Staff Advances

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II. Findings and Recommendations - Non-Repayment Matters

A. Apparent Unresolved Prohibited Contributions

Section 441b(a) of Title 2 of the United States Code states, in relevant part, that it is unlawful for any national bank, or any corporation organized by authority of any law of Congress, to make a contribution or expenditure in connection with any election to any political office, or in connection with any primary election or political convention or caucus held to select candidates for any political office.

Section 100.7(a)(1)(iii) of Title 11 of the Code of Federal Regulations states that the term "contribution" includes a gift, subscription, loan, advance, or deposit of money or anything of value. The term "anything of value" includes all in-kind contributions. Unless specifically exempted under 11 CFR §100.7(b), the provision of any goods or services without charge or at a charge which is less than the usual and normal charge for such goods or services is a contribution.

Section 103.3(b) of Title 11 of Code of Federal Regulations states, the treasurer shall be responsible for examining all contributions received for evidence of illegality and for ascertaining whether contributions received, when aggregated with other contributions from the same contributor, exceed the contribution limitation of 11 CFR 110.1 or 110.2.

Contributions that present genuine questions as to whether they were made by corporations, may be, within ten days of the treasurer's receipt, either deposited into a campaign depository under 11 CFR §103.3(a) or returned to the contributor. If any such contribution is deposited, the treasurer shall make his or her best efforts to determine the legality of the contribution. The treasurer shall make at least one written or oral request for evidence of the legality of the contribution. Such evidence includes, but is not limited to, a written statement from the contributor explaining why the contribution is legal, or a written statement by the treasurer memorializing an oral communication explaining why the contribution is legal. If the contribution cannot be determined to be legal, the treasurer shall, within thirty days of the treasurer's receipt of the contribution, refund the contribution to the contributor.

Any contribution which appears to be illegal and which is deposited into a campaign depository shall not be used for any disbursements by the political committee until the contribution has been determined to be legal. The political committee must either establish a separate account in a campaign depository for such contributions or maintain sufficient funds to make all such refunds.

Although the Committee did not maintain a separate depository pursuant to 11 CFR §103.3(b) its policy was to maintain sufficient funds with which to make a refund if necessary. Our review of the book balance used by the Committee and the actual cash on hand per the bank statements supports that sufficient cash on hand was maintained to make the refunds of prohibited or excessive portions of contributions.

The Commission notified the Committee by letter dated June 2, 1992, that a sampling technique would be used to determine, in whole or in part, the amount of excessive and prohibited contributions received by the Committee. That letter states, in part, Commission regulations provide committees with 30 days in which to refund contributions which appear to be prohibited, and 60 days in which to seek the reattributions, redesignation or refund of excessive contributions. 11 CFR §103.3(b)(1), (2), and (3). Contributions resolved by committees outside these time periods are considered untimely and in violation of the Commission's regulations. The Commission will no longer recognize any untimely refunds, redesignations or reattributions made more than 60 days following a candidate's date of ineligibility or after the date of receipt of this letter, whichever is later. After this deadline, the Commission will request that all unresolved prohibited or excessive contributions be paid to the United States Treasury.

Our review of contributions identified apparent unresolved prohibited contributions totaling $8,166. This amount was derived from a comprehensive review of the Committee's 21 state bank accounts and of refunds posted to the Committee's receipts data base ($900), an apparent in-kind contribution of ($864), and a projection based upon a sample review of the remaining contributions ($6,402).

The Committee did attempt to resolve one of the prohibited contributions noted above; however, the refund check was dated November 5, 1992, which is outside of the 60 days subsequent to the candidate's date of ineligibility and is considered to be unresolved.

The in-kind contribution was identified on an invoice from the Tampa Airport Marriott bearing the notation "complimentary". This matter was discussed with the Treasurer who stated either 5 or 6 rooms were utilized for one night. No other information with respect to these rooms has been provided. The Audit staff has determined that the customary charge for a room at the Tampa Airport Marriott is $144 per night. Therefore, we have calculated the amount of the contribution to be $864 [6 rooms X $144/night].

The contributions that were not included in the comprehensive reviews discussed above were tested on a sample basis. The sample projected that $6,402 represents prohibited contributions.

At the exit conference the Committee was provided with various schedules detailing the apparent prohibited contributions noted above.

The Interim Audit Report recommended that the Committee either provide evidence that the contributions are not from prohibited sources, or make a payment to the United States Treasury in the amount of $8,166.

In response to the Interim Audit Report, the Committee accepted the Audit staff's recommendation that the prohibited contributions totaling $3,014 [$900 + $864 + $1,000 + $250] be paid to the United States Treasury. This represents the sum of the identified prohibited contributions including those contained in the sample. However the Committee objects to the remaining $5,152 which is based on the sample.

The response includes a letter from an accounting firm concerning the sampling technique. The letter states in part that:

> "The sampling technique used by the FEC, known as dollar unit sampling, which is a form of attribute sampling, is equivalent to techniques used by most financial auditors. This type of sampling is used to

determine an error rate in a population which allows auditors to evaluate whether such error has a material effect on the population. Dollar unit sampling can also be used to estimate the rate of occurrence of deviations. An example of attribute sampling would be to estimate how many transactions involve incorrect calculations."

The letter goes on to state the opinion that an Estimation sample would be more appropriate and deviations found in a dollar unit sample are not usually used to record an audit adjustment. Finally, it is stated that the firm found the definition of our thresholds levels to be inconsistent and that they appeared to be very low.

With respect to the technique, the Audit and Accounting Guide entitled Audit Sampling prepared by the American Institute of Certified Public Accountants notes that "attributes sampling is generally used to reach a conclusion about a population in terms of a rate of occurrence. Variables sampling is generally used to reach conclusions about a population in terms of a dollar amount. PPS (Probability Proportionate to Size or Dollar Unit Sampling) is a hybrid method that uses attributes sampling theory to express a conclusion in dollar amounts rather than as a rate of occurrence." In a footnote the same audit guide states that "[a] PPS sampling approach can be used to obtain evidence of compliance with internal accounting control procedures. A PPS sampling approach would provide evidence in terms of dollar amounts of transactions containing deviations rather than rates of deviation. In that case the feature of interest is compliance deviations rather than substantive errors."

It is also noted that the sampling technique employed is the same as the one used by the Commission to evaluate matching fund submissions and determine the dollar amount to be paid. That technique was recommended to the Commission by the accounting firm Ernst and Whinney (now Ernst and Young) in an extensive study undertaken to find the most appropriate sampling technique to determine the amount of matchable contributions, or conversely the non-matchable amount, in a group of contributions. The Audit staff believes that the evaluation of a group of contributions to determine an estimate of prohibited or excessive contributions contained therein is indistinguishable from the matching fund evaluation.

With respect to the thresholds used in the sampling process, they are contained in the Commission's materiality thresholds and were therefore not available for the Committee's or accounting firm's review.

The Committee also argues that the use of sampling without notice and comment violates the Administrative Procedures Act. On the contrary, agencies are required to comply with the Administrative Procedures Act's notice and comment provisions for "legislative rules" it issues. However an exemption from these requirements is created for "interpretive rules, general statements of policy, or rules of agency organization, procedure or practice." An agency makes a general policy statement if the announcement either acts prospectively or leaves the agency and its decision-makers free to exercise discretion.

The 1992 letter to presidential committees falls within the interpretive rule exemption. It does not substantially alter the Committee's rights or interests. Rather, it is interpreting a current regulation. Section 9038.1(a)(2) of Title 11 of the Code of Federal Regulations allows the Commission to conduct examinations and audits "as it deems necessary to carry out the provisions of this subchapter." The letter informed the Committee that sampling would be used as a technique for reviewing excessive and prohibited contributions, which is a necessary part of the audit and examination process. Further, the letter was defining the audit method that would be employed to conduct an examination of the Committee's contributions. Since the letter notified the committees of the future intent to "make more extensive use of statistical sampling," it was prospective.

The requirement that the Committee disgorge unlawfully retained contributions to the Treasury is not a new policy which significantly affects committees' rights or interests. A policy statement does not "alter the rights or interest of parties, although it may alter the manner in which parties present themselves or their viewpoints to the agency." <u>American Hospital Ass'n</u>, 834 F.2nd at 1047 (citing <u>Batterton v. Marshall</u>, 648 F.2nd, 707 (D.C. Cir. 1980)). The Committees' rights and interests have not been affected here. Their duty with respect to illegal contributions is to redesignate, reattribute or refund these contributions within either 30 or 60 days, pursuant to 11 CFR §103.3. Therefore, the Committee has a general duty to relinquish unlawfully retained contributions. The 1992 letter does not alter this duty; it only notifies committees that all such untimely unresolved contributions must be paid to the United States Treasury.

Since the Committee has not provided any additional information concerning the prohibited contributions identified in either the 100% or sample review, no change to the Interim Audit Report calculation is warranted.

Recommendation #1

The Audit staff recommends that the Committee be required to make a payment to the United States Treasury in the amount of $8,166 representing the value of unresolved prohibited contributions.

B. Apparent Excessive Contributions

Section 441a(a) of Title 2 of the United States Code states, in relevant part, that no person shall make contributions to any candidate and his authorized political committees with respect to any election for Federal Office which, in the aggregate, exceed $1,000.

Section 100.7(a)(1)(iii) of Title 11 of the Code of Federal Regulations states that the term "contribution" includes a gift, subscription, loan, advance, or deposit of money or anything of value. The term "anything of value" includes all in-kind contributions. Unless specifically exempted under 11 CFR §100.7(b), the provision of any goods or services without charge or at a charge which is less than the usual and normal charge for such goods and services is a contribution.

Section 110.1(k) of Title 11 of the Code of Federal Regulations states, in part, that any contribution made by more than one person, except for contributions made by a partnership, shall include the signature of each contributor on the check, money order, or other negotiable instrument or in a separate writing. A contribution made by more than one person that does not indicate the amount to be attributed to each contributor shall be attributed equally to each contributor. If a contribution to a candidate on its face or when aggregated with other contributions from the same contributor exceeds the limitations on contributions, the treasurer may ask the contributor whether the contribution was intended to be a joint contribution by more than one person. A contribution shall be considered to be reattributed to another contributor if the treasurer of the recipient political committee asks the contributor whether the contribution is intended to be a joint contribution by more than one person, and informs the contributor that he or she may request the return of the excessive portion of the contribution if it is not intended to be a joint contribution; and within sixty days from the date of the treasurer's receipt of the contribution, the contributors provide the treasurer with a written reattribution of the contribution, which is signed by each contributor, and which indicates the amount to be attributed to each contributor if equal attribution is not intended.

Section 103.3(b)(3) of Title 11 of the Code of Federal Regulations states, in part, that contributions which exceed the contribution limitation may be deposited into a campaign depository. If any such contribution is deposited, the treasurer may request redesignation or reattribution of the contribution by the contributor in accordance with 11 CFR §§110.1(b) and 110.1(k), as appropriate. If a redesignation or reattribution is not obtained, the treasurer shall, within 60 days of the treasurer's receipt of the contribution, refund the contribution to the contributor.

Section 103.3(b)(4) of Title 11 of the Code of Federal Regulations states, in part, that any contribution which appears to be illegal and which is deposited into a campaign depository shall not be used for any disbursements by the political committee until the contribution has been determined to be legal. The political committee must either establish a separate account in a campaign depository for such contributions or maintain sufficient funds to make all such refunds.

Sections 110.1(k)(1), (3), and (5) of Title 11 of the Code of Federal Regulations state, in part, that if a political committee receives a written reattribution of a contribution to a different contributor, the treasurer shall retain the written reattribution signed by each contributor. If a political committee does not retain the written records concerning reattribution as required, the reattribution shall not be effective, and the original attribution shall control.

As noted in Finding II.A., above, the Commission notified the Committee by letter dated June 2, 1992, that a sampling technique would be used, in whole or in part, to determine the amount of excessive and prohibited contributions received by the Committee. Additionally, the Committee maintained sufficient cash on hand to make refunds of any excessive contributions.

1. <u>Excessive Contributions from Individuals</u>

Our review of contributions from individuals identified apparent unresolved excessive contributions totaling $53,909. This amount was derived from a comprehensive review of the Committee's 21 state bank accounts; a comprehensive review of selected contributions, and contribution refunds posted to the Committee's receipts data base; and a projection based upon a sample review of the remaining contributions from individuals.

a. <u>Comprehensive Review</u>

Based upon a comprehensive review of selected transactions in the Committee's receipts data base along with contributions deposited into the Committee's state bank accounts, 105 individuals were identified who made excessive contributions totaling $35,630 which are considered unresolved.

The Committee issued refund checks totaling $7,340 in an attempt to resolve 20 excessive contributions; however, the refund checks have not been negotiated.

In addition, the Committee obtained 5 reattributions of excessive amounts totaling $1,175 and issued 2 additional contribution refund checks totaling $75; however, the dates of the reattributions and refunds were neither timely nor within 60 days subsequent to Mr. Buchanan's date of ineligibility and are also considered unresolved.

In the Interim Audit Report, the Audit staff recommended that the Committee provide evidence that the contributions in question are not excessive; evidence that the 20 refund checks issued by the Committee have been negotiated; or, make a payment to the United States Treasury in the amount of $53,909.

In response to the Interim Audit Report, the Committee provided documentation that one individual was returning unspent funds which were advanced by the campaign to the Arizona State account and which were erroneously recorded as contributions by the Committee. The amount included in the excessive contribution total for these transactions was $150. Accordingly, the Audit staff has reduced the amount of excessive contributions from the comprehensive review to $35,480 [$35,630 - $150]. For the remaining excessive contributions identified in the comprehensive reviews, the Committee accepts the recommendation to pay the amounts to the United States Treasury. No payment was submitted with the response.

b. Sample Review

The contributions that were not included in the comprehensive reviews discussed above were tested on a sample basis. The sample projected that $18,279 represents unresolved excessive contributions.

The Committee's response makes the same arguments with respect to the sample projection for excessive contributions as for prohibited contributions (see Finding II.A. above.) The Committee does, however, acknowledge the $1,000 excessive contribution identified among the sample contributions and accepts the requirement that the amount of that contribution be paid to the United States Treasury. For the same reasons stated in Finding II.A., other then the $150 discussed above, no change in the Interim Audit Report calculation is warranted.

Recommendation #2

The Audit staff recommends that the Committee be required to make a payment to the United States Treasury in the amount of $53,759 representing the amount of unresolved excessive contributions.

2. <u>Excessive Contributions Resulting from Staff Advances</u>

Section 116.5(b) of Title 11 of the Code of Federal Regulations states that the payment by an individual from his or her personal funds, including a personal credit card, for the costs incurred in providing goods or services to, or obtaining goods or services that are used by or on behalf of, a candidate or a political committee is a contribution unless the payment is exempted from the definition of contribution under 11 CFR §100.7(b)(8). If the payment is not exempted under 100.7(b)(8), it shall be considered a contribution by the individual unless the payment is for the individual's transportation expenses incurred while traveling on behalf of a candidate or political committee of a political party or for usual and normal subsistence expenses incurred by an individual other than a volunteer, while traveling on behalf of a candidate or political committee of a political party; and the individual is reimbursed within sixty days after the closing date of the billing statement on which the charges first appear if the payment was made using a personal credit card, or within thirty days after the date on which the expenses were incurred if a personal credit card was not used. For purposes of this section, the closing date shall be the date indicated on the billing statement which serves as the cutoff date for determining which charges are included on that billing statement. In addition, "subsistence expenses" include only expenses related to a particular individual traveling on committee business, such as food or lodging.

During our review of the Committee's expense reimbursements to campaign staff we noted expenses incurred for staff travel and subsistence not reimbursed within the time limits provided, as well as expenses incurred for non-travel expenses or travel expenses for individuals other than the person paying the charges. The Interim Audit Report concluded that these payments resulted in 5 individuals making excessive contributions totaling $63,086. In order to calculate the amount of a contribution resulting from an advance made by an individual, payments made by the Committee were applied against those expenses that had been incurred the earliest. The amount included in the excessive contributions total was the largest amount that was outstanding at any time, less an individual's remaining contribution limitation. The number of days outstanding before reimbursement ranged between 1 and 159 days.

Included in the above excessive amount is $37,646 which was incurred by Janet Fallon, the Committee's Scheduler. Her duties included arranging lodging for the candidate and campaign staff. In many cases she charged the expenses of the traveling party on her various credit cards. The Committee would later reimburse Ms. Fallon for these charges.

The Committee was made aware of the excessive contributions during fieldwork and at the exit conference. Schedules detailing the individuals and amounts considered excessive contributions have been provided to the Committee.

The Interim Audit Report recommended the Committee provide evidence to demonstrate that the staff advances noted above are not excessive contributions or offer any other information that is believed to be relevant to the issue.

In response to the Interim Audit Report the Committee stated in part:

> "... the [Audit] staff did not apply the correct contribution limits since it did not allow each individual a $1,000 limit to the Candidate... and the $1,000 exemption for unreimbursed travel expenses [was not applied]. ...Second, in making the threshold determination of whether the Committee failed to reimburse transportation-related expenses within the allotted time period ... the audit staff incorrectly calculated the outstanding period from the date the advance was incurred (i.e., the date the charge was made), rather than the date on which the charge was due from the candidate (i.e., the statement due date for the credit card). This contravenes the express provisions of 11 CFR 116.5(b)(2). Third, in calculating repayment of credit card expenses, the staff ... used the shorter 30 day limit applicable to non-credit card charges. ... Fourth, once a staff advance reached a level of an excessive contribution, that amount should have been treated like any other excessive contribution with the campaign having sixty days to reattribute, redesignate or refund the excessive portion of the contribution ..."

The Committee concludes that only $11,906 in excessive contributions occurred and that when the 60 day period for the refund of excessive contributions is considered, no excessive contributions resulted.

The Audit staff reviewed the analyses of reimbursed expenses for the individuals included in the Interim Audit Report in light of the Committee's response. With respect to the first statement the Committee is incorrect. The audit calculation automatically allows for the $1,000 contribution limit, with monetary contributions posted where appropriate.

The Audit staff calculations did not allow for the $1,000 unreimbursed travel expenses pursuant to 11 CFR §100.7(b)(8). Subsequent to the issuance of the Interim Audit Report, the Commission determined in the Kerrey for President audit that the $1,000 exemption would be allowed. Accordingly, the Audit staff has made an adjustment in all but one of the individuals in question. That individual, Ms. Janet Fallon, was the Committee's Scheduler who charged expenses of other individuals traveling on behalf of the Candidate. Since the expenses charged were for other individuals who traveled the travel exemption at 11 CFR §100.7(b)(8) does not apply to Ms. Fallon.

The Committee's second point is, in part, correct. In many instances, the Committee did not provide the audit staff with each individual's credit card statements. When this occurred and the expense was for an individual's own travel and/or subsistence, the Audit staff calculated from the incurrence date. When a credit card statement was available and the expense was incurred for the individual's own travel and subsistence, the statement closing date was used pursuant to §116.5(b)(2). Absent additional records, the Audit staff is unable to make any further adjustments.

The third point made by the Committee appears to have been correct in some instances, although many of the expenditures incurred by the individuals in question were incurred for other than their own travel and subsistence and became immediate contributions. In those instances where the longer reimbursement period is appropriate, adjustments have been made.

The Committee's forth point is incorrect. The regulations provide committees with a time frame for reimbursing advances made by committee personnel for their travel and subsistence expenses. These types of contributions are specifically addressed in the Regulations as having their own set of time frames. Further, the Explanation and Justification for 11 CFR 116.5, 55 Fed. Reg. 26383 (June 27, 1989) states, in part, that "an in-kind contribution will result if an individual pays the transportation or subsistence expenses of others or pays other types of campaign expenses, such as the costs of meeting rooms or telephone services, regardless of how long reimbursement, if any takes [place]." Thus, the regulations do not provide for an individual to advance funds for any amount of time for campaign expenses other than for personal travel and subsistence. In the cases of an individual's personal travel and subsistence, the Regulations provide a reasonable time period for the Committee to make a reimbursement without a contribution occurring.

In addition to the arguments discussed above, the response to the Interim Audit Report addressed each individual separately. With respect to the Candidate and Ms. Fallon the response dealt primarily with the 60 day period provided to reimburse credit card charges for an individual's personal travel and subsistence. The Committee apparently applied this time period regardless of the nature of the charge. The Audit staff properly applied the 60 day period only to those charges that represented the traveler's personal travel and subsistence expenses.

With respect to a third individual the Committee states that the Audit staff failed to apply two reimbursements and improperly included four charges. Although the Committee did not submit any documentation or identification of the transactions, they were identified by comparing the Committee's analysis with the audit analysis and researching the audit work papers for the supporting documentation. The "reimbursements" consist of one check bearing a memo line notation of salary advance, and another made payable to a different individual. The four expenses were apparently incurred by the individual, submitted for reimbursement and paid by the Committee. No adjustments for these transactions were made.

As a result of the review of the analyses presented in the Interim Audit Report, two of the five individuals have been excluded from the final calculation. However, many of the arguments submitted by the Committee with respect to the remaining individuals are not persuasive. Therefore, three individuals made excessive advances totaling $53,251 (see Attachment 2.)

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
PATRICK J BUCHANAN	12	11/25/91	11/25/91	10000.00	10000.00	7		0	10000.00	-40000.00		
	1	12/04/91	01/05/92	105.00	10105.00	6	03/25/92	80	105.00	-39895.00		
	12	12/04/91	12/06/91	40000.00	50105.00	7		0	40000.00	105.00	105.00	
	1	12/07/91	01/05/92	161.00	50266.00	6	03/25/92	80	161.00	266.00	266.00	
	1	12/09/91	01/05/92	103.00	50369.00	6	03/25/92	80	103.00	369.00	369.00	
	1	12/13/91	01/05/92	91.00	50460.00	6	03/25/92	80	91.00	460.00	460.00	
	1	12/14/91	01/05/92	96.00	50556.00	6	03/25/92	80	96.00	556.00	556.00	
	1	12/17/91	01/05/92	253.00	50809.00	6	03/25/92	80	253.00	809.00	809.00	
	1	12/17/91	01/05/92	267.05	51076.05	6	03/25/92	80	267.05	1076.05	1076.05	
	1	12/17/91	01/05/92	253.00	51329.05	6	03/25/92	80	253.00	1329.05	1329.05	
	1	12/17/91	01/05/92	253.00	51582.05	6	03/25/92	80	253.00	1582.05	1582.05	
	1	12/18/91	01/05/92	120.53	51702.58	6	03/25/92	80	120.53	1702.58	1702.58	
	1	12/21/91	01/05/92	45.00	51747.58	6	03/25/92	80	45.00	1747.58	1747.58	
	2	12/29/91	02/05/92	246.85	51994.43	6	03/25/92	49	0.00	1747.58	1747.58	
	1	12/30/91	01/05/92	923.98	52918.41	6	03/25/92	80	923.98	2671.56	2671.56	
	1	12/30/91	01/05/92	47.00	52965.41	6	03/25/92	80	47.00	2718.56	2718.56	
	1	01/02/92	01/05/92	137.00	53102.41	6	03/25/92	80	137.00	2855.56	2855.56	
	1	01/05/92	01/05/92	65.00	53167.41	6	03/25/92	80	65.00	2920.56	2920.56	
	1	01/05/92	01/05/92	50.00	53217.41	6	03/25/92	80	50.00	2970.56	2970.56	
	2	01/05/92	02/05/92	220.00	53437.41	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/06/92	02/05/92	72.56	53509.97	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/06/92	02/05/92	142.12	53652.09	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/06/92	02/05/92	392.81	54044.90	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/07/92	02/05/92	345.00	54389.90	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/07/92	02/05/92	185.54	54575.44	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/07/92	02/05/92	218.94	54794.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/09/92	02/05/92	64.00	54858.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/10/92	02/05/92	40.00	54898.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/10/92	02/05/92	185.00	55083.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/14/92	02/05/92	109.00	55192.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/16/92	02/05/92	65.00	55257.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/20/92	02/05/92	575.00	55832.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/21/92	02/05/92	1174.00	57006.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/21/92	02/05/92	1174.00	58180.38	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/21/92	02/05/92	508.09	58688.47	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/22/92	02/05/92	88.00	58776.47	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/23/92	02/05/92	50.00	58826.47	6	03/25/92	49	0.00	2970.56	2970.56	
	2	01/31/92	02/05/92	3086.52	61912.99	6	03/25/92	49	0.00	2970.56	2970.56	
	3	01/31/92	03/06/92	101.52	62014.51	6	03/25/92	19	0.00	2970.56	2970.56	
	3	02/07/92	03/06/92	100.00	62114.51	6	03/25/92	19	0.00	2970.56	2970.56	
	3	02/19/92	03/06/92	80.00	62194.51	6	03/25/92	19	0.00	2970.56	2970.56	
	3	02/20/92	03/06/92	112.00	62306.51	6	03/25/92	19	0.00	2970.56	2970.56	
	3	02/20/92	03/06/92	1055.37	63361.88	6	03/25/92	19	0.00	2970.56	2970.56	
	3	02/24/92	03/06/92	5000.00	68361.88	6	03/25/92	19	0.00	2970.56	2970.56	
	3	02/24/92	03/06/92	5000.00	73361.88	6	03/25/92	19	0.00	2970.56	2970.56	
	3	03/01/92	03/06/92	196.06	73557.94	6	03/25/92	19	0.00	2970.56	2970.56	
	3	03/01/92	03/06/92	541.57	74099.51	6	03/25/92	19	0.00	2970.56	2970.56	
	3	03/01/92	03/06/92	1660.85	75760.36	6	03/25/92	19	0.00	2970.56	2970.56	
	3	03/01/92	03/06/92	163.18	75923.54	6	03/25/92	19	0.00	2970.56	2970.56	
	3	03/01/92	03/06/92	604.18	76527.72	6	03/25/92	19	0.00	2970.56	2970.56	
	3	03/01/92	03/06/92	1099.01	77626.73	6	05/06/92	61	776.36	3746.92	3746.92	
	3	03/01/92	03/06/92	2007.09	79633.82	6	05/15/92	70	2007.09	5754.01	5754.01	
	3	03/03/92	03/06/92	1272.00	80905.82	6	08/12/92	159	1272.00	7026.01	7026.01	
	3	03/03/92	03/06/92	37.10	80942.92	6	08/12/92	159	37.10	7063.11	7063.11	
	4	03/04/92	04/05/92	1523.06	82465.98	6	08/12/92	129	1523.06	8586.17	8586.17	
	4	03/12/92	04/05/92	220.21	82686.19	6	08/12/92	129	220.21	8806.30	8806.30	

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
PATRICK J BUCHANAN	4	03/19/92	04/05/92	79.00	82765.19	6	08/12/92	129	79.00	8885.38	8885.38	
	11	03/25/92	03/25/92	-26850.37	55914.82	1		0	0.00	5914.82	5914.82	5914.82
	4	03/27/92	04/05/92	122.29	56037.11	6	08/12/92	129	122.29	6037.11	6037.11	
	5	04/03/92	05/05/92	528.37	56565.48	6	08/12/92	99	528.37	6565.48	6565.48	
	5	04/05/92	05/05/92	183.00	56748.48	6	08/12/92	99	183.00	6748.48	6748.48	
	5	04/06/92	05/05/92	4.66	56753.14	6	08/12/92	99	4.66	6753.14	6753.14	
	5	04/06/92	05/05/92	74.00	56827.14	6	08/12/92	99	74.00	6827.14	6827.14	
	5	04/09/92	05/05/92	25.00	56852.14	6	08/12/92	99	25.00	6852.14	6852.14	
	5	04/10/92	05/05/92	304.25	57156.39	6	08/12/92	99	304.25	7156.39	7156.39	
	5	04/10/92	05/05/92	76.10	57232.49	6	08/12/92	99	76.10	7232.49	7232.49	
	5	04/14/92	05/05/92	216.00	57448.49	6	08/12/92	99	216.00	7448.49	7448.49	
	5	04/15/92	05/05/92	221.00	57669.49	6	08/12/92	99	221.00	7669.49	7669.49	
	5	04/16/92	05/05/92	97.00	57766.49	6	08/12/92	99	97.00	7766.49	7766.49	
	5	04/21/92	05/05/92	29.95	57796.44	6	08/12/92	99	29.95	7796.44	7796.44	
	5	04/22/92	05/05/92	85.00	57881.44	6	08/12/92	99	85.00	7881.44	7881.44	
	5	04/24/92	05/05/92	91.00	57972.44	6	08/12/92	99	91.00	7972.44	7972.44	
	5	04/30/92	05/05/92	69.00	58041.44	6	08/12/92	99	69.00	8041.44	8041.44	
	6	05/02/92	06/06/92	121.35	58162.79	6	08/12/92	67	121.35	8162.79	8162.79	
	6	05/04/92	06/06/92	231.00	58393.79	6	08/12/92	67	231.00	8393.79	8393.79	
	11	05/06/92	05/06/92	-1878.27	56515.52	1		0	0.00	6515.52	6515.52	6515.52
	6	05/13/92	06/06/92	111.58	56627.10	6	08/12/92	67	111.58	6627.10	6627.10	
	6	05/13/92	06/06/92	64.00	56691.10	6	08/12/92	67	64.00	6691.10	6691.10	
	6	05/13/92	06/06/92	87.00	56778.10	6	08/12/92	67	87.00	6778.10	6778.10	
	10	05/15/92	05/15/92	-2004.33	54773.77	1		0	0.00	4773.77	4773.77	4773.77
	6	05/16/92	06/06/92	82.00	54855.77	6	08/12/92	67	82.00	4855.77	4855.77	
	6	05/17/92	06/06/92	89.80	54945.57	6	08/12/92	67	89.80	4945.57	4945.57	
	6	05/19/92	06/06/92	260.00	55205.57	6	08/12/92	67	260.00	5205.57	5205.57	
	6	05/21/92	06/06/92	240.00	55445.57	6	08/12/92	67	240.00	5445.57	5445.57	
	6	05/22/92	06/06/92	73.00	55518.57	6	08/12/92	67	73.00	5518.57	5518.57	
	6	05/27/92	06/06/92	488.00	56006.57	6	08/12/92	67	488.00	6006.57	6006.57	
	6	05/30/92	06/06/92	46.00	56052.57	6	08/12/92	67	46.00	6052.57	6052.57	
	6	05/30/92	06/06/92	277.89	56330.46	6	08/12/92	67	277.89	6330.46	6330.46	
	6	06/02/92	06/06/92	284.52	56614.98	6	08/12/92	67	284.52	6614.98	6614.98	
	7	06/29/92	07/05/92	153.31	56768.29	6	08/12/92	38	0.00	6614.98	6614.98	
	8	07/21/92	08/04/92	47.00	56815.29	6	08/12/92	8	0.00	6614.98	6614.98	
	8	07/22/92	08/04/92	620.00	57435.29	6	08/12/92	8	0.00	6614.98	6614.98	
	8	07/22/92	08/04/92	620.00	58055.29	6	08/12/92	8	0.00	6614.98	6614.98	
	8	07/23/92	08/04/92	126.00	58181.29	6	08/12/92	8	0.00	6614.98	6614.98	
	8	07/30/92	08/04/92	370.00	58551.29	6	08/12/92	8	0.00	6614.98	6614.98	
	8	07/30/92	08/04/92	370.00	58921.29	6	08/12/92	8	0.00	6614.98	6614.98	
	8	07/30/92	08/04/92	540.00	59461.29	6	08/12/92	8	0.00	6614.98	6614.98	
	9	07/30/92	09/04/92	140.00	59601.29	6	08/12/92	0	0.00	6614.98	6614.98	
	8	07/30/92	08/04/92	540.00	60141.29	6	08/12/92	8	0.00	6614.98	6614.98	
	9	08/11/92	09/04/92	107.00	60248.29	6	08/12/92	0	0.00	6614.98	6614.98	
	13	08/12/92	08/12/92	-50000.00	10248.29	1		0	0.00	0.00		
	9	08/21/92	09/04/92	262.00	10510.29	6	08/12/92	0	0.00	0.00		
	9	08/21/92	09/04/92	12.00	10522.29	6	08/12/92	0	0.00	0.00		
	9	08/21/92	09/04/92	281.07	10803.36	6	08/12/92	0	0.00	0.00		
	9	08/22/92	09/04/92	570.00	11373.36	6	08/12/92	0	0.00	0.00		
	9	08/22/92	09/04/92	570.00	11943.36	6	08/12/92	0	0.00	0.00		
	9	08/22/92	09/04/92	570.00	12513.36	6	08/12/92	0	0.00	0.00		
	9	08/25/92	09/04/92	126.00	12639.36	6	08/12/92	0	0.00	0.00		
	10	10/29/92	10/29/92	-12689.35	-49.99	1		0	0.00	0.00		

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
PAUL ERICKSON	25	12/04/91	12/04/91	7.64	7.64	4	01/06/92	33	7.64	-992.36		
	25	12/09/91	12/09/91	468.00	475.64	6	01/06/92	28	0.00	-992.36		
	26	12/10/91	12/10/91	180.00	655.64	4	01/06/92	27	180.00	-812.36		
	26	12/12/91	12/12/91	15.00	670.64	5	01/06/92	25	0.00	-812.36		
	26	12/13/91	12/13/91	23.33	693.97	4	01/06/92	24	23.33	-789.03		
	28	12/16/91	12/16/91	1489.20	2183.17	6	01/24/92	39	0.00	-789.03		
	28	12/18/91	12/18/91	810.00	2993.17	6	03/04/92	77	10.78	-778.25		
	28	12/19/91	12/19/91	81.28	3074.45	4	03/04/92	76	81.28	-696.97		
	28	12/19/91	12/19/91	40.50	3114.95	5	03/04/92	76	40.50	-656.47		
	28	12/19/91	12/19/91	40.64	3155.59	6	03/04/92	76	40.64	-615.83		
	28	12/20/91	12/20/91	20.00	3175.59	5	03/04/92	75	20.00	-595.83		
	28	12/20/91	12/20/91	380.70	3556.29	6	03/04/92	75	380.70	-215.13		
	27	12/24/91	12/24/91	58.00	3614.29	5	03/04/92	71	58.00	-157.13		
	27	12/25/91	12/25/91	17.77	3632.06	6	03/04/92	70	17.77	-139.36		
	27	12/26/91	12/26/91	26.07	3658.13	4	03/04/92	69	26.07	-113.29		
	27	12/27/91	12/27/91	29.00	3687.13	5	03/04/92	68	29.00	-84.29		
	27	12/28/91	12/28/91	46.34	3733.47	4	03/04/92	67	46.34	-37.95		
	27	12/28/91	12/28/91	78.00	3811.47	6	03/04/92	67	78.00	40.05	40.05	
	29	12/31/91	12/31/91	5.00	3816.47	4	03/04/92	64	5.00	45.05	45.05	
	29	12/31/91	12/31/91	19.04	3835.51	4	03/04/92	64	19.04	64.09	64.09	
	29	01/01/92	01/01/92	34.83	3870.34	4	03/04/92	63	34.83	98.92	98.92	
	29	01/01/92	01/01/92	11.60	3881.94	5	03/04/92	63	11.60	110.52	110.52	
	5	01/04/92	01/04/92	6.17	3888.11	4	03/04/92	60	6.17	116.69	116.69	
	29	01/04/92	01/04/92	50.00	3938.11	5	03/04/92	60	50.00	166.69	166.69	
	5	01/04/92	01/04/92	75.00	4013.11	6	03/04/92	60	0.00	166.69	166.69	
	5	01/05/92	01/05/92	19.25	4032.36	4	03/04/92	59	19.25	185.94	185.94	
	5	01/05/92	01/05/92	5.00	4037.36	5	03/04/92	59	5.00	190.94	190.94	
	5	01/05/92	01/05/92	19.25	4056.61	6	03/04/92	59	0.00	190.94	190.94	
	99	01/06/92	01/06/92	-2000.00	2056.61	1		0	0.00	-20.03		
	5	01/06/92	01/06/92	7.17	2063.78	4	03/04/92	58	7.17	-12.86		
	5	01/07/92	01/07/92	36.43	2100.21	4	03/04/92	57	36.43	23.57	23.57	
	5	01/07/92	01/07/92	2.65	2102.86	5	03/04/92	57	2.65	26.22	26.22	
	5	01/07/92	01/07/92	12.50	2115.36	5	03/04/92	57	12.50	38.72	38.72	
	5	01/08/92	01/08/92	32.50	2147.86	4	03/04/92	56	32.50	71.22	71.22	
	5	01/09/92	01/09/92	250.82	2398.68	4	03/04/92	55	250.82	322.04	322.04	
	5	01/10/92	01/10/92	7.43	2406.11	4	03/04/92	54	7.43	329.47	329.47	
	5	01/10/92	01/10/92	50.00	2456.11	5	03/04/92	54	50.00	379.47	379.47	
	5	01/10/92	01/10/92	10.00	2466.11	5	03/04/92	54	10.00	389.47	389.47	
	2	01/10/92	01/10/92	270.42	2736.53	6	03/04/92	54	0.00	389.47	389.47	
	5	01/11/92	01/11/92	32.92	2769.45	4	03/04/92	53	32.92	422.39	422.39	
	5	01/11/92	01/11/92	17.96	2787.41	5	03/04/92	53	17.96	440.35	440.35	
	5	01/11/92	01/11/92	17.96	2805.37	6	03/04/92	53	0.00	440.35	440.35	
	5	01/12/92	01/12/92	6.35	2811.72	4	03/04/92	52	6.35	446.70	446.70	
	5	01/13/92	01/13/92	25.00	2836.72	4	03/04/92	51	25.00	471.70	471.70	
	5	01/13/92	01/13/92	50.00	2886.72	5	03/04/92	51	50.00	521.70	521.70	
	5	01/14/92	01/14/92	33.90	2920.62	4	03/04/92	50	33.90	555.60	555.60	
	5	01/14/92	01/14/92	169.02	3089.64	4	03/05/92	51	169.02	724.62	724.62	
	5	01/14/92	01/14/92	3.00	3092.64	4	03/05/92	51	3.00	727.62	727.62	
	5	01/14/92	01/14/92	6.61	3099.25	4	03/05/92	51	6.61	734.23	734.23	
	5	01/14/92	01/14/92	8.48	3107.73	5	03/05/92	51	8.48	742.71	742.71	
	5	01/14/92	01/14/92	2.50	3110.23	5	03/05/92	51	2.50	745.21	745.21	
	5	01/15/92	01/15/92	2.25	3112.48	4	03/05/92	50	2.25	747.46	747.46	
	5	01/15/92	01/15/92	4.00	3116.48	5	03/05/92	50	4.00	751.46	751.46	
	5	01/16/92	01/16/92	25.00	3141.48	4	03/05/92	49	25.00	776.46	776.46	
	5	01/18/92	01/18/92	12.18	3153.66	4	03/05/92	47	12.18	788.64	788.64	
	5	01/18/92	01/18/92	6.09	3159.75	5	03/05/92	47	6.09	794.73	794.73	

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
PAUL ERICKSON	4	01/19/92	01/19/92	10.38	3170.13	4	03/05/92	46	10.38	805.11	805.11	
	4	01/19/92	01/19/92	20.50	3190.63	6	03/05/92	46	0.00	805.11	805.11	
	4	01/23/92	01/23/92	145.93	3336.56	4	03/05/92	42	145.93	951.04	951.04	
	4	01/23/92	01/23/92	86.61	3423.17	4	03/05/92	42	86.61	1037.65	1037.65	
	99	01/24/92	01/24/92	-982.39	2440.78	1		0	0.00	1037.65	1037.65	1037.65
	4	01/25/92	01/25/92	49.38	2490.16	4	03/05/92	40	49.38	1087.03	1087.03	
	4	01/25/92	01/25/92	30.00	2520.16	6	03/05/92	40	0.00	1087.03	1087.03	
	4	01/25/92	01/25/92	16.46	2536.62	6	03/05/92	40	0.00	1087.03	1087.03	
	6	01/27/92	01/27/92	33.59	2570.21	6	03/05/92	38	0.00	1087.03	1047.03	
	6	01/29/92	01/29/92	60.00	2630.21	4	03/05/92	36	60.00	1147.03	1147.03	
	6	01/30/92	01/30/92	21.50	2651.71	4	03/05/92	35	21.50	1168.53	1168.53	
	6	01/30/92	01/30/92	12.00	2663.71	4	03/05/92	35	12.00	1180.53	1180.53	
	6	01/30/92	01/30/92	24.00	2687.71	4	03/05/92	35	24.00	1204.53	1204.53	
	6	02/01/92	02/01/92	20.00	2707.71	4	03/05/92	33	20.00	1224.53	1224.53	
	6	02/01/92	02/01/92	351.62	3059.33	4	03/05/92	33	351.62	1576.15	1576.15	
	6	02/01/92	02/01/92	60.48	3119.81	6	03/05/92	33	0.00	1576.15	1576.15	
	7	02/03/92	02/03/92	26.18	3145.99	6	03/05/92	31	0.00	1576.15	1576.15	
	7	02/05/92	02/05/92	159.56	3305.55	4	03/05/92	29	159.56	1735.71	1735.71	
	7	02/07/92	02/07/92	75.00	3380.55	4	03/05/92	27	75.00	1810.71	1810.71	
	7	02/08/92	02/08/92	18.00	3398.55	5	03/05/92	26	0.00	1810.71	1810.71	
	8	02/09/92	02/09/92	21.78	3420.33	4	03/05/92	25	21.78	1832.49	1832.49	
	8	02/09/92	02/09/92	3.00	3423.33	5	03/05/92	25	0.00	1832.49	1832.49	
	8	02/11/92	02/11/92	20.00	3443.33	5	03/05/92	23	0.00	1832.49	1832.49	
	8	02/13/92	02/13/92	4.95	3448.28	4	03/05/92	21	4.95	1837.44	1837.44	
	8	02/14/92	02/14/92	161.00	3609.28	4	03/05/92	20	161.00	1998.44	1998.44	
	8	02/14/92	02/14/92	25.00	3634.28	4	03/05/92	20	25.00	2023.44	2023.44	
	8	02/14/92	02/14/92	296.00	3930.28	4	03/05/92	20	296.00	2319.44	2319.44	
	9	02/16/92	02/16/92	17.05	3947.33	4	03/05/92	18	17.05	2336.49	2336.49	
	9	02/19/92	02/19/92	73.05	4020.38	4	03/05/92	15	73.05	2409.54	2409.54	
	9	02/19/92	02/19/92	18.25	4038.63	6	03/05/92	15	0.00	2409.54	2409.54	
	9	02/20/92	02/20/92	21.00	4059.63	4	03/05/92	14	21.00	2430.54	2430.54	
	9	02/20/92	02/20/92	9.59	4069.22	4	03/05/92	14	9.59	2440.13	2440.13	
	9	02/20/92	02/20/92	844.05	4913.27	6	03/05/92	14	0.00	2440.13	2440.13	
	10	02/23/92	02/23/92	55.00	4968.27	5	03/05/92	11	0.00	2440.13	2440.13	
	10	02/23/92	02/23/92	4.00	4972.27	5	03/05/92	11	0.00	2440.13	2440.13	
	10	02/23/92	02/23/92	779.00	5751.27	6	03/05/92	11	0.00	2440.13	2440.13	
	11	02/24/92	02/24/92	123.12	5874.39	4	03/05/92	10	123.12	2563.25	2563.25	
	11	02/24/92	02/24/92	136.23	6010.62	4	03/05/92	10	136.23	2699.48	2699.48	
	11	02/24/92	02/24/92	145.30	6155.92	4	03/05/92	10	145.30	2844.78	2844.78	
	11	02/24/92	02/24/92	117.09	6273.01	4	03/05/92	10	117.09	2961.87	2961.87	
	10	02/24/92	02/24/92	5.70	6278.71	4	03/05/92	10	5.70	2967.57	2967.57	
	11	02/24/92	02/24/92	260.49	6539.20	6	03/05/92	10	0.00	2967.57	2967.57	
	10	02/25/92	02/25/92	19.12	6558.32	4	03/05/92	9	19.12	2986.69	2986.69	
	10	02/27/92	02/27/92	12.36	6570.68	4	03/05/92	7	12.36	2999.05	2999.05	
	80	03/02/92	03/02/92	4856.97	11427.65	4	04/02/92	31	4856.97	7856.02	7856.02	
	12	03/02/92	03/02/92	6.36	11434.01	4	04/02/92	31	6.36	7862.38	7862.38	
	12	03/02/92	03/02/92	5.25	11439.26	5	04/02/92	31	5.25	7867.63	7867.63	
	12	03/02/92	03/02/92	197.60	11636.86	6	04/02/92	31	0.00	7867.63	7867.63	
	99	03/04/92	03/04/92	-2000.00	9636.86	1		0	0.00	6250.26	6250.26	6250.26
	99	03/05/92	03/05/92	-4865.97	4770.89	1		0	0.00	3573.29	3573.29	3573.29
	99	03/06/92	03/06/92	-2500.00	2270.89	1		0	0.00	1073.29	1073.29	1073.29
	80	03/07/92	03/07/92	413.18	2684.07	4	04/02/92	26	413.18	1486.47	1486.47	
	13	03/08/92	03/08/92	10.50	2694.57	5	04/02/92	25	0.00	1486.47	1486.47	
	13	03/08/92	03/08/92	85.88	2780.45	6	04/02/92	25	0.00	1486.47	1486.47	
	13	03/09/92	03/09/92	4.49	2784.94	4	04/02/92	24	4.49	1490.96	1490.96	
	13	03/09/92	03/09/92	3.12	2788.06	4	04/02/92	24	3.12	1494.08	1494.08	

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W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
PAUL ERICKSON	13	03/10/92	03/10/92	382.64	3170.70	4	04/02/92	23	382.64	1876.72	1876.72	
	13	03/10/92	03/10/92	80.00	3250.70	4	04/02/92	23	80.00	1956.72	1956.72	
	13	03/10/92	03/10/92	975.00	4225.70	4	04/02/92	23	975.00	2931.72	2931.72	
	13	03/11/92	03/11/92	71.66	4297.36	5	04/02/92	22	0.00	2931.72	2931.72	
	13	03/12/92	03/12/92	122.00	4419.36	5	04/02/92	21	0.00	2931.72	2931.72	
	13	03/12/92	03/12/92	22.00	4441.36	5	04/02/92	21	0.00	2931.72	2931.72	
	13	03/14/92	03/14/92	5.00	4446.36	4	04/02/92	19	5.00	2936.72	2936.72	
	13	03/14/92	03/14/92	27.00	4473.36	5	04/02/92	19	0.00	2936.72	2936.72	
	13	03/14/92	03/14/92	20.00	4493.36	5	04/02/92	19	0.00	2936.72	2936.72	
	13	03/14/92	03/14/92	5.00	4498.36	5	04/02/92	19	0.00	2936.72	2936.72	
	14	03/15/92	03/15/92	3.61	4501.97	5	04/02/92	18	0.00	2936.72	2936.72	
	14	03/15/92	03/15/92	5.00	4506.97	5	04/02/92	18	0.00	2936.72	2936.72	
	14	03/17/92	03/17/92	20.56	4527.53	4	04/02/92	16	20.56	2957.28	2957.28	
	14	03/17/92	03/17/92	4100.00	8627.53	4	04/10/92	24	4100.00	7057.28	7057.28	
	14	03/17/92	03/17/92	400.00	9027.53	4	04/10/92	24	400.00	7457.28	7457.28	
	14	03/17/92	03/17/92	1200.00	10227.53	4	04/10/92	24	1200.00	8657.28	8657.28	
	14	03/18/92	03/18/92	38.00	10265.53	5	04/10/92	23	0.00	8657.28	8657.28	
	14	03/20/92	03/20/92	62.00	10327.53	4	04/10/92	21	62.00	8719.28	8719.28	
	14	03/21/92	03/21/92	11.00	10338.53	5	04/10/92	20	0.00	8719.28	8719.28	
	14	03/21/92	03/21/92	53.00	10391.53	5	04/10/92	20	0.00	8719.28	8719.28	
	15	03/28/92	03/28/92	17.00	10408.53	5	04/10/92	13	0.00	8719.28	8719.28	
	99	04/02/92	04/02/92	-5000.00	5408.53	1		0	0.00	4289.53	4289.53	4289.53
	16	04/03/92	04/03/92	100.00	5508.53	4	04/10/92	7	100.00	4389.53	4389.53	
	99	04/10/92	04/10/92	-4000.00	1508.53	1		0	0.00	389.53	389.53	389.53
	99	04/10/92	04/10/92	-2000.00	-491.47	1		0	0.00	-1000.00		
	17	04/10/92	04/10/92	6.00	-485.47	5	04/10/92	0	0.00	-1000.00		
	18	04/13/92	04/13/92	12.50	-472.97	5	04/10/92	0	0.00	-1000.00		
	18	04/15/92	04/15/92	99.00	-373.89	6	04/10/92	0	0.00	-1000.00		
	18	04/16/92	04/16/92	39.65	-334.24	4	04/10/92	0	0.00	-1000.00		
	18	04/16/92	04/16/92	7.93	-326.31	5	04/10/92	0	0.00	-1000.00		
	18	04/17/92	04/17/92	30.80	-295.51	4	04/10/92	0	0.00	-1000.00		
	18	04/17/92	04/17/92	100.00	-195.51	4	04/10/92	0	0.00	-1000.00		
	18	04/17/92	04/17/92	7.70	-187.81	5	04/10/92	0	0.00	-1000.00		
	18	04/18/92	04/18/92	5.50	-182.31	4	04/10/92	0	0.00	-1000.00		
	19	04/21/92	04/21/92	20.88	-161.43	4	04/10/92	0	0.00	-1000.00		
	19	04/21/92	04/21/92	13.78	-147.65	4	04/10/92	0	0.00	-1000.00		
	19	04/21/92	04/21/92	2.61	-145.04	5	04/10/92	0	0.00	-1000.00		
	19	04/21/92	04/21/92	2.94	-142.10	5	04/10/92	0	0.00	-1000.00		
	19	04/21/92	04/21/92	6.89	-135.21	5	04/10/92	0	0.00	-1000.00		
	19	04/21/92	04/21/92	11.63	-123.58	5	04/10/92	0	0.00	-1000.00		
	19	04/22/92	04/22/92	23.50	-100.08	5	04/10/92	0	0.00	-1000.00		
	19	04/24/92	04/24/92	5.60	-94.48	4	04/10/92	0	0.00	-1000.00		
	20	04/28/92	04/28/92	83.42	-11.06	4	04/10/92	0	0.00	-1000.00		
	20	04/29/92	04/29/92	84.27	73.21	4	05/06/92	7	73.21	-926.79		
	20	04/29/92	04/29/92	28.09	101.30	5	05/06/92	7	0.00	-926.79		
	20	04/30/92	04/30/92	8.37	109.67	4	05/06/92	6	8.37	-918.42		
	20	04/30/92	04/30/92	300.00	409.67	4	05/06/92	6	300.00	-618.42		
	21	05/03/92	05/03/92	638.45	1048.12	6	05/06/92	3	0.00	-618.42		
	21	05/05/92	05/05/92	253.87	1301.99	4	05/06/92	1	253.87	-364.55		
	99	05/06/92	05/06/92	-4000.00	-2698.01	1		0	0.00	-1000.00		
	21	05/06/92	05/06/92	10.38	-2687.63	4	05/06/92	0	0.00	-1000.00		
	21	05/06/92	05/06/92	15.82	-2671.81	4	05/06/92	0	0.00	-1000.00		
	21	05/06/92	05/06/92	23.00	-2648.81	5	05/06/92	0	0.00	-1000.00		
	21	05/06/92	05/06/92	7.91	-2640.90	5	05/06/92	0	0.00	-1000.00		
	21	05/07/92	05/07/92	70.00	-2570.90	4	05/06/92	0	0.00	-1000.00		
	21	05/07/92	05/07/92	70.00	-2500.90	4	05/06/92	0	0.00	-1000.00		

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
PAUL ERICKSON	21	05/07/92	05/07/92	18.50	-2482.40	5	05/06/92	0	0.00	-1000.00		
	21	05/07/92	05/07/92	70.00	-2412.40	6	05/06/92	0	0.00	-1000.00		
	21	05/08/92	05/08/92	244.56	-2167.84	6	05/06/92	0	0.00	-1000.00		
	21	05/08/92	05/08/92	81.52	-2086.32	6	05/06/92	0	0.00	-1000.00		
	21	05/09/92	05/09/92	19.00	-2067.32	5	05/06/92	0	0.00	-1000.00		
	22	05/11/92	05/11/92	12.00	-2055.32	5	05/06/92	0	0.00	-1000.00		
	22	05/11/92	05/11/92	20.00	-2035.32	5	05/06/92	0	0.00	-1000.00		
	22	05/11/92	05/11/92	457.75	-1577.57	6	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	76.46	-1501.11	4	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	76.46	-1424.65	4	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	76.46	-1348.19	4	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	70.00	-1278.19	4	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	120.00	-1158.19	4	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	18.00	-1140.19	5	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	0.00	-1140.19	5	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	25.15	-1115.04	5	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	17.00	-1098.04	5	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	76.46	-1021.58	6	05/06/92	0	0.00	-1000.00		
	22	05/12/92	05/12/92	70.00	-951.58	6	05/06/92	0	0.00	-1000.00		
	22	05/13/92	05/13/92	11.66	-939.92	4	05/06/92	0	0.00	-1000.00		
	22	05/13/92	05/13/92	5.83	-934.09	5	05/06/92	0	0.00	-1000.00		
	22	05/13/92	05/13/92	225.63	-708.46	6	05/06/92	0	0.00	-1000.00		
	22	05/15/92	05/15/92	70.00	-638.46	4	05/06/92	0	0.00	-1000.00		
	22	05/15/92	05/15/92	142.57	-495.89	5	05/06/92	0	0.00	-1000.00		
	22	05/15/92	05/15/92	12.00	-483.89	5	05/06/92	0	0.00	-1000.00		
	22	05/15/92	05/15/92	49.00	-434.89	5	05/06/92	0	0.00	-1000.00		
	22	05/15/92	05/15/92	49.00	-385.89	6	05/06/92	0	0.00	-1000.00		
	22	05/16/92	05/16/92	159.54	-226.35	5	05/06/92	0	0.00	-1000.00		
	99	05/22/92	05/22/92	-1000.00	-1226.35	1		0	0.00	-1000.00		
	80	05/23/92	05/23/92	399.50	-826.85	4	05/22/92	0	0.00	-1000.00		
	23	05/26/92	05/26/92	30.15	-796.70	4	05/22/92	0	0.00	-1000.00		
	23	05/26/92	05/26/92	18.50	-778.20	5	05/22/92	0	0.00	-1000.00		
	23	05/27/92	05/27/92	25.15	-753.05	4	05/22/92	0	0.00	-1000.00		
	23	05/28/92	05/28/92	26.37	-726.68	4	05/22/92	0	0.00	-1000.00		
	23	05/28/92	05/28/92	8.79	-717.89	5	05/22/92	0	0.00	-1000.00		
	23	05/29/92	05/29/92	300.00	-417.89	4	05/22/92	0	0.00	-1000.00		
	23	05/29/92	05/29/92	146.03	-271.86	6	05/22/92	0	0.00	-1000.00		
	24	05/31/92	05/31/92	139.46	-132.40	6	05/22/92	0	0.00	-1000.00		
	24	06/01/92	06/01/92	6.00	-126.40	5	05/22/92	0	0.00	-1000.00		
	24	06/03/92	06/03/92	13.00	-113.40	5	05/22/92	0	0.00	-1000.00		
	24	06/03/92	06/03/92	43.44	-69.96	6	05/22/92	0	0.00	-1000.00		

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
Janet Fallon	23	03/11/92	03/11/92	383.24	383.24	4	03/19/92	8	383.24	-616.76		
	23	03/14/92	03/14/92	600.36	983.60	4	03/19/92	5	600.36	-16.40		
	23	03/14/92	03/14/92	14.42	998.02	4	03/19/92	5	14.42	-1.98		
	23	03/14/92	03/14/92	59.11	1057.13	4	03/19/92	5	59.11	57.13	57.13	
	79	03/14/92	03/14/92	102.75	1159.88	4	03/19/92	5	102.75	159.88	159.88	
	23	03/15/92	03/15/92	2676.58	3836.46	4	04/02/92	18	2676.58	2836.46	2836.46	
	79	03/16/92	03/16/92	38.00	3874.46	4	04/02/92	17	38.00	2874.46	2874.46	
	79	03/16/92	03/16/92	31.80	3906.26	4	04/02/92	17	31.80	2906.26	2906.26	
	79	03/16/92	03/16/92	45.48	3951.74	4	04/02/92	17	45.48	2951.74	2951.74	
	79	03/16/92	03/16/92	63.60	4015.34	4	04/02/92	17	63.60	3015.34	3015.34	
	79	03/16/92	03/16/92	180.10	4195.44	4	04/02/92	17	180.10	3195.44	3195.44	
	79	03/16/92	03/16/92	21.00	4216.44	4	04/02/92	17	21.00	3216.44	3216.44	
	79	03/16/92	03/16/92	77.13	4293.57	4	04/02/92	17	77.13	3293.57	3293.57	
	79	03/16/92	03/16/92	45.48	4339.05	4	04/02/92	17	45.48	3339.05	3339.05	
	79	03/17/92	03/17/92	77.60	4416.65	4	04/02/92	16	77.60	3416.65	3416.65	
	79	03/17/92	03/17/92	122.78	4539.43	4	04/02/92	16	122.78	3539.43	3539.43	
	79	03/17/92	03/17/92	188.70	4728.13	4	04/02/92	16	188.70	3728.13	3728.13	
	79	03/17/92	03/17/92	660.45	5388.58	4	04/02/92	16	660.45	4388.58	4388.58	
	79	03/17/92	03/17/92	40.48	5429.06	4	04/02/92	16	40.48	4429.06	4429.06	
	79	03/17/92	03/17/92	188.70	5617.76	4	04/02/92	16	188.70	4617.76	4617.76	
	79	03/17/92	03/17/92	188.70	5806.46	4	04/02/92	16	188.70	4806.46	4806.46	
	79	03/17/92	03/17/92	985.36	6791.82	4	04/02/92	16	985.36	5791.82	5791.82	
	79	03/17/92	03/17/92	188.70	6980.52	4	04/02/92	16	188.70	5980.52	5980.52	
	79	03/17/92	03/17/92	188.70	7169.22	4	04/02/92	16	188.70	6169.22	6169.22	
	79	03/17/92	03/17/92	660.45	7829.67	4	04/02/92	16	660.45	6829.67	6829.67	
	79	03/18/92	03/18/92	923.93	8753.60	4	04/02/92	15	923.93	7753.60	7753.60	
	79	03/18/92	03/18/92	3885.19	12638.79	4	04/02/92	15	3885.19	11638.79	11638.79	
	79	03/18/92	03/18/92	85.98	12724.77	4	04/02/92	15	85.98	11724.77	11724.77	
	79	03/18/92	03/18/92	820.33	13545.10	4	04/02/92	15	820.33	12545.10	12545.10	
	79	03/18/92	03/18/92	140.40	13685.50	4	04/02/92	15	140.40	12685.50	12685.50	
	79	03/18/92	03/18/92	139.39	13824.89	4	04/02/92	15	139.39	12824.89	12824.89	
	79	03/18/92	03/18/92	104.00	13928.89	4	04/02/92	15	104.00	12928.89	12928.89	
	99	03/19/92	03/19/92	-3733.71	10195.18	1		0	0.00	9195.18	9195.18	9195.18
	32	03/20/92	03/20/92	224.40	10419.58	4	04/02/92	13	224.40	9419.58	9419.58	
	32	03/20/92	03/20/92	233.80	10653.38	4	04/02/92	13	233.80	9653.38	9653.38	
	32	03/20/92	03/20/92	97.78	10751.16	4	04/02/92	13	97.78	9751.16	9751.16	
	79	03/21/92	03/21/92	225.00	10976.16	4	04/02/92	12	225.00	9976.16	9976.16	
	79	03/21/92	03/21/92	59.80	11035.96	4	04/02/92	12	59.80	10035.96	10035.96	
	79	03/21/92	03/21/92	27.00	11062.96	4	04/02/92	12	27.00	10062.96	10062.96	
	79	03/21/92	03/21/92	181.34	11244.30	4	04/02/92	12	181.34	10244.30	10244.30	
	79	03/21/92	03/21/92	1.83	11246.13	4	04/02/92	12	1.83	10246.13	10246.13	
	88	03/26/92	03/26/92	261.38	11507.51	4	05/04/92	39	261.38	10507.51	10507.51	
	88	03/31/92	03/31/92	189.27	11696.78	4	05/04/92	34	189.27	10696.78	10696.78	
	88	03/31/92	03/31/92	443.41	12140.19	4	05/04/92	34	443.41	11140.19	11140.19	
	88	03/31/92	03/31/92	44.05	12184.24	4	05/04/92	34	44.05	11184.24	11184.24	
	10	04/01/92	04/01/92	716.87	12901.11	4	05/04/92	33	716.87	11901.11	11901.11	
	99	04/02/92	04/02/92	-11354.86	1546.25	1		0	0.00	546.25	546.25	546.25
	10	04/02/92	04/02/92	1378.43	2924.68	4	05/04/92	32	1378.43	1924.68	1924.68	
	10	04/02/92	04/02/92	918.02	3842.70	4	05/04/92	32	918.02	2842.70	2842.70	
	88	04/03/92	04/03/92	320.60	4163.30	4	05/04/92	31	320.60	3163.30	3163.30	
	10	04/03/92	04/03/92	620.00	4783.30	4	05/04/92	31	620.00	3783.30	3783.30	
	88	04/03/92	04/03/92	403.59	5186.89	4	05/04/92	31	403.59	4186.89	4186.89	
	88	04/03/92	04/03/92	155.27	5342.16	4	05/04/92	31	155.27	4342.16	4342.16	
	10	04/03/92	04/03/92	762.87	6105.03	4	05/04/92	31	762.87	5105.03	5105.03	
	88	04/03/92	04/03/92	255.95	6360.98	4	05/04/92	31	255.95	5360.98	5360.98	
	88	04/03/92	04/03/92	61.03	6422.01	4	05/04/92	31	61.03	5422.01	5422.01	

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
janet fallon	88	04/04/92	04/04/92	936.17	7358.18	4	05/04/92	30	936.17	6358.18	6358.18	
	84	04/04/92	04/04/92	255.95	7614.13	4	05/04/92	30	255.95	6614.13	6614.13	
	88	04/05/92	04/05/92	70.40	7684.53	4	05/04/92	29	70.40	6684.53	6684.53	
	88	04/05/92	04/05/92	212.14	7896.67	4	05/04/92	29	212.14	6896.67	6896.67	
	88	04/06/92	04/06/92	250.32	8146.99	4	05/04/92	28	250.32	7146.99	7146.99	
	13	04/06/92	04/06/92	1734.20	9881.19	4	05/04/92	28	1734.20	8881.19	8881.19	
	32	04/06/92	04/06/92	70.40	9951.59	4	05/04/92	28	70.40	8951.59	8951.59	
	88	04/06/92	04/06/92	1734.20	11685.79	4	05/04/92	28	1734.20	10685.79	10685.79	
	32	04/06/92	04/06/92	141.00	11826.79	4	05/04/92	28	141.00	10826.79	10826.79	
	88	04/07/92	04/07/92	1237.51	13064.30	4	05/04/92	27	1237.51	12064.30	12064.30	
	88	04/08/92	04/08/92	2355.86	15420.16	4	05/11/92	33	2355.86	14420.16	14420.16	
	88	04/08/92	04/08/92	358.82	15778.98	4	05/11/92	33	358.82	14778.98	14778.98	
	88	04/08/92	04/08/92	194.89	15973.87	4	05/11/92	33	194.89	14973.87	14973.87	
	88	04/08/92	04/08/92	625.14	16599.01	4	05/11/92	33	625.14	15599.01	15599.01	
	88	04/09/92	04/09/92	547.47	17146.48	4	05/11/92	32	547.47	16146.48	16146.48	
	10	04/09/92	04/09/92	1512.74	18659.22	4	05/11/92	32	1512.74	17659.22	17659.22	
	88	04/11/92	04/11/92	672.75	19331.97	4	05/11/92	30	672.75	18331.97	18331.97	
	10	04/16/92	04/16/92	209.00	19540.97	4	05/11/92	25	209.00	18540.97	18540.97	
	10	04/17/92	04/17/92	926.69	20467.66	4	05/11/92	24	926.69	19467.66	19467.66	
	10	04/17/92	04/17/92	271.78	20739.44	4	05/11/92	24	271.78	19739.44	19739.44	
	10	04/17/92	04/17/92	912.47	21651.91	4	05/11/92	24	912.47	20651.91	20651.91	
	10	04/17/92	04/17/92	774.37	22426.28	4	05/11/92	24	774.37	21426.28	21426.28	
	10	04/17/92	04/17/92	1533.66	23959.94	4	05/11/92	24	1533.66	22959.94	22959.94	
	10	04/22/92	04/22/92	725.07	24685.01	4	05/11/92	19	725.07	23685.01	23685.01	
	10	04/22/92	04/22/92	597.69	25282.70	4	05/11/92	19	597.69	24282.70	24282.70	
	10	04/22/92	04/22/92	823.39	26106.09	4	05/11/92	19	823.39	25106.09	25106.09	
	44	04/27/92	04/27/92	596.85	26702.94	4	05/11/92	14	596.85	25702.94	25702.94	
	44	04/27/92	04/27/92	978.03	27680.97	4	05/15/92	18	978.03	26680.97	26680.97	
	44	04/27/92	04/27/92	622.91	28303.88	4	05/15/92	18	622.91	27303.88	27303.88	
	44	04/27/92	04/27/92	78.91	28382.79	4	05/15/92	18	78.91	27382.79	27382.79	
	44	04/28/92	04/28/92	684.95	29067.74	4	05/15/92	17	684.95	28067.74	28067.74	
	44	04/29/92	04/29/92	205.18	29272.92	4	05/15/92	16	205.18	28272.92	28272.92	
	44	04/29/92	04/29/92	565.31	29838.23	4	05/15/92	16	565.31	28838.23	28838.23	
	44	04/29/92	04/29/92	101.42	29939.65	4	05/15/92	16	101.42	28939.65	28939.65	
	44	04/29/92	04/29/92	238.74	30178.39	4	05/15/92	16	238.74	29178.39	29178.39	
	44	04/30/92	04/30/92	88.10	30266.49	4	05/15/92	15	88.10	29266.49	29266.49	
	44	04/30/92	04/30/92	50.00	30316.49	4	05/15/92	15	50.00	29316.49	29316.49	
	44	05/01/92	05/01/92	549.77	30866.26	4	05/15/92	14	549.77	29866.26	29866.26	
	44	05/02/92	05/02/92	573.67	31439.93	4	05/15/92	13	573.67	30439.93	30439.93	
	44	05/02/92	05/02/92	320.21	31760.14	4	05/15/92	13	320.21	30760.14	30760.14	
	99	05/04/92	05/04/92	-13160.86	18599.28	1		0	0.00	17599.28	17599.28	17599.28
	84	05/04/92	05/04/92	202.77	18802.05	4	05/15/92	11	202.77	17802.05	17802.05	
	88	05/04/92	05/04/92	1830.64	20632.69	4	05/15/92	11	1830.64	19632.69	19632.69	
	84	05/04/92	05/04/92	52.50	20685.19	4	05/15/92	11	52.50	19685.19	19685.19	
	55	05/05/92	05/05/92	22.50	20707.69	4	05/15/92	10	22.50	19707.69	19707.69	
	44	05/05/92	05/05/92	589.08	21296.77	4	05/15/92	10	589.08	20296.77	20296.77	
	44	05/05/92	05/05/92	842.07	22138.84	4	05/15/92	10	842.07	21138.84	21138.84	
	55	05/05/92	05/05/92	111.25	22250.09	4	05/15/92	10	111.25	21250.09	21250.09	
	44	05/05/92	05/05/92	41.06	22291.15	4	05/15/92	10	41.06	21291.15	21291.15	
	44	05/06/92	05/06/92	769.00	23060.15	4	05/15/92	9	769.00	22060.15	22060.15	
	32	05/06/92	05/06/92	632.91	23693.06	4	05/15/92	9	632.91	22693.06	22693.06	
	44	05/06/92	05/06/92	1036.68	24729.74	4	05/15/92	9	1036.68	23729.74	23729.74	
	32	05/06/92	05/06/92	2220.13	26949.87	4	05/15/92	9	2220.13	25949.87	25949.87	
	55	05/06/92	05/06/92	15.50	26965.37	4	05/15/92	9	15.50	25965.37	25965.37	
	32	05/06/92	05/06/92	1282.25	28247.62	4	05/15/92	9	1282.25	27247.62	27247.62	
	32	05/06/92	05/06/92	1300.26	29547.88	4	05/15/92	9	1300.26	26547.88	28547.88	
	44	05/06/92	05/06/92	344.69	29892.57	4	05/15/92	9	344.69	28892.57	28892.57	
	32	05/06/92	05/06/92	1213.07	31105.64	4	06/03/92	28	1213.07	30105.64	30105.64	

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W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
janet fallon	32	05/06/92	05/06/92	1790.81	32896.45	4	06/03/92	28	1790.81	31896.45	31896.45	
	44	05/06/92	05/06/92	776.55	33673.00	4	06/03/92	28	776.55	32673.00	32673.00	
	44	05/07/92	05/07/92	297.13	33970.13	4	06/03/92	27	297.13	32970.13	32970.13	
	44	05/07/92	05/07/92	969.79	34939.92	4	06/03/92	27	969.79	33939.92	33939.92	
	44	05/07/92	05/07/92	1327.42	36267.34	4	06/03/92	27	1327.42	35267.34	35267.34	
	44	05/07/92	05/07/92	284.47	36551.81	4	06/03/92	27	284.47	35551.81	35551.81	
	44	05/07/92	05/07/92	726.18	37277.99	4	06/03/92	27	726.18	36277.99	36277.99	
	44	05/07/92	05/07/92	231.31	37509.30	4	06/03/92	27	231.31	36509.30	36509.30	
	55	05/08/92	05/08/92	200.00	37709.30	4	06/03/92	26	200.00	36709.30	36709.30	
	55	05/08/92	05/08/92	23.00	37732.30	4	06/03/92	26	23.00	36732.30	36732.30	
	55	05/08/92	05/08/92	23.00	37755.30	4	06/03/92	26	23.00	36755.30	36755.30	
	44	05/08/92	05/08/92	473.22	38228.52	4	06/03/92	26	473.22	37228.52	37228.52	
	13	05/08/92	05/08/92	199.24	38427.76	4	06/03/92	26	199.24	37427.76	37427.76	
	44	05/09/92	05/09/92	196.00	38623.76	4	06/03/92	25	196.00	37623.76	37623.76	
	55	05/09/92	05/09/92	22.50	38646.26	4	06/03/92	25	22.50	37646.26	37646.26	
	99	05/11/92	05/11/92	-13977.80	24668.46	1		0	0.00	23668.46	23668.46	23668.46
	55	05/11/92	05/11/92	13.00	24681.46	4	06/03/92	23	13.00	23681.46	23681.46	
	55	05/11/92	05/11/92	13.00	24694.46	4	06/03/92	23	13.00	23694.46	23694.46	
	55	05/11/92	05/11/92	13.00	24707.46	4	06/03/92	23	13.00	23707.46	23707.46	
	55	05/11/92	05/11/92	20.00	24727.46	4	06/03/92	23	20.00	23727.46	23727.46	
	55	05/11/92	05/11/92	9.00	24736.46	4	06/03/92	23	9.00	23736.46	23736.46	
	55	05/11/92	05/11/92	15.50	24751.96	4	06/03/92	23	15.50	23751.96	23751.96	
	55	05/12/92	05/12/92	27.00	24778.96	4	06/03/92	22	27.00	23778.96	23778.96	
	32	05/13/92	05/13/92	196.58	24975.54	4	06/03/92	21	196.58	23975.54	23975.54	
	44	05/13/92	05/13/92	310.08	25285.62	4	06/03/92	21	310.08	24285.62	24285.62	
	55	05/13/92	05/13/92	20.00	25305.62	4	06/03/92	21	20.00	24305.62	24305.62	
	55	05/13/92	05/13/92	32.00	25337.62	4	06/03/92	21	32.00	24337.62	24337.62	
	44	05/13/92	05/13/92	186.41	25524.03	4	06/03/92	21	186.41	24524.03	24524.03	
	84	05/13/92	05/13/92	20.00	25544.03	4	06/03/92	21	20.00	24544.03	24544.03	
	55	05/13/92	05/13/92	15.50	25559.53	4	06/03/92	21	15.50	24559.53	24559.53	
	44	05/13/92	05/13/92	95.87	25655.40	4	06/03/92	21	95.87	24655.40	24655.40	
	55	05/14/92	05/14/92	13.00	25668.40	4	06/03/92	20	13.00	24668.40	24668.40	
	32	05/14/92	05/14/92	119.58	25787.98	4	06/03/92	20	119.58	24787.98	24787.98	
	32	05/14/92	05/14/92	174.40	25962.38	4	06/03/92	20	174.40	24962.38	24962.38	
	55	05/14/92	05/14/92	22.50	25984.88	4	06/03/92	20	22.50	24984.88	24984.88	
	55	05/14/92	05/14/92	15.50	26000.38	4	06/03/92	20	15.50	25000.38	25000.38	
	55	05/14/92	05/14/92	15.50	26015.88	4	06/03/92	20	15.50	25015.88	25015.88	
	55	05/14/92	05/14/92	46.25	26062.13	4	06/03/92	20	46.25	25062.13	25062.13	
	32	05/14/92	05/14/92	948.54	27010.67	4	06/03/92	20	948.54	26010.67	26010.67	
	99	05/15/92	05/15/92	-16224.02	10786.65	1		0	0.00	9786.65	9786.65	9786.65
	55	05/15/92	05/15/92	40.00	10826.65	4	06/03/92	19	40.00	9826.65	9826.65	
	32	05/15/92	05/15/92	1216.85	12043.50	4	06/03/92	19	1216.85	11043.50	11043.50	
	32	05/15/92	05/15/92	30.50	12074.00	4	06/03/92	19	30.50	11074.00	11074.00	
	55	05/15/92	05/15/92	15.50	12089.50	4	06/03/92	19	15.50	11089.50	11089.50	
	55	05/15/92	05/15/92	15.50	12105.00	4	06/03/92	19	15.50	11105.00	11105.00	
	32	05/15/92	05/15/92	157.98	12262.98	4	06/03/92	19	157.98	11262.98	11262.98	
	32	05/15/92	05/15/92	151.58	12414.56	4	06/03/92	19	151.58	11414.56	11414.56	
	55	05/15/92	05/15/92	72.00	12486.56	4	06/03/92	19	72.00	11486.56	11486.56	
	55	05/15/92	05/15/92	30.00	12516.56	4	06/03/92	19	30.00	11516.56	11516.56	
	55	05/15/92	05/15/92	15.50	12532.06	4	06/03/92	19	15.50	11532.06	11532.06	
	32	05/16/92	05/16/92	189.24	12721.30	4	06/03/92	18	189.24	11721.30	11721.30	
	32	05/16/92	05/16/92	437.68	13158.98	4	06/03/92	18	437.68	12158.98	12158.98	
	32	05/16/92	05/16/92	46.33	13205.31	4	06/03/92	18	46.33	12205.31	12205.31	
	32	05/16/92	05/16/92	92.66	13297.97	4	06/03/92	18	92.66	12297.97	12297.97	
	32	05/16/92	05/16/92	262.06	13560.03	4	06/03/92	18	262.06	12560.03	12560.03	
	32	05/16/92	05/16/92	168.62	13728.65	4	06/03/92	18	168.62	12728.65	12728.65	
	32	05/16/92	05/16/92	110.15	13838.80	4	06/03/92	18	110.15	12838.80	12838.80	
	32	05/16/92	05/16/92	144.05	13982.85	4	06/03/92	18	144.05	12982.85	12982.85	

Attachment 2
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W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
janet fallon	32	05/16/92	05/16/92	207.41	14190.26	4	06/03/92	18	207.41	13190.26	13190.26	
	55	05/18/92	05/18/92	15.50	14205.76	4	06/03/92	16	15.50	13205.76	13205.76	
	55	05/18/92	05/18/92	15.50	14221.26	4	06/03/92	16	15.50	13221.26	13221.26	
	55	05/18/92	05/18/92	15.50	14236.76	4	06/03/92	16	15.50	13236.76	13236.76	
	32	05/18/92	05/18/92	1400.01	15636.77	4	06/03/92	16	1400.01	14636.77	14636.77	
	84	05/18/92	05/18/92	15.50	15652.27	4	06/03/92	16	15.50	14652.27	14652.27	
	84	05/18/92	05/18/92	30.00	15682.27	4	06/03/92	16	30.00	14682.27	14682.27	
	55	05/18/92	05/18/92	11.50	15693.77	4	06/03/92	16	11.50	14693.77	14693.77	
	10	05/18/92	05/18/92	19.42	15713.19	4	06/03/92	16	19.42	14713.19	14713.19	
	2	05/18/92	05/18/92	52.35	15765.54	4	06/03/92	16	52.35	14765.54	14765.54	
	10	05/18/92	05/18/92	551.95	16317.49	4	06/03/92	16	551.95	15317.49	15317.49	
	44	05/18/92	05/18/92	620.00	16937.49	4	06/03/92	16	620.00	15937.49	15937.49	
	55	05/19/92	05/19/92	15.50	16952.99	4	06/03/92	15	15.50	15952.99	15952.99	
	32	05/19/92	05/19/92	129.80	17082.79	4	06/03/92	15	129.80	16082.79	16082.79	
	55	05/19/92	05/19/92	11.50	17094.29	4	06/03/92	15	11.50	16094.29	16094.29	
	55	05/19/92	05/19/92	15.50	17109.79	4	06/03/92	15	15.50	16109.79	16109.79	
	55	05/19/92	05/19/92	9.00	17118.79	4	06/03/92	15	9.00	16118.79	16118.79	
	32	05/19/92	05/19/92	571.16	17689.95	4	06/03/92	15	571.16	16689.95	16689.95	
	32	05/19/92	05/19/92	510.11	18200.06	4	06/03/92	15	510.11	17200.06	17200.06	
	55	05/19/92	05/19/92	10.50	18210.56	4	06/03/92	15	10.50	17210.56	17210.56	
	55	05/19/92	05/19/92	15.50	18226.06	4	06/03/92	15	15.50	17226.06	17226.06	
	55	05/19/92	05/19/92	11.50	18237.56	4	06/03/92	15	11.50	17237.56	17237.56	
	55	05/19/92	05/19/92	32.50	18270.06	4	06/03/92	15	32.50	17270.06	17270.06	
	13	05/20/92	05/20/92	1207.67	19477.73	4	06/03/92	14	1207.67	18477.73	18477.73	
	55	05/20/92	05/20/92	24.25	19501.98	4	06/03/92	14	24.25	18501.98	18501.98	
	13	05/20/92	05/20/92	1602.07	21104.05	4	06/18/92	29	1602.07	20104.05	20104.05	
	55	05/20/92	05/20/92	15.50	21119.55	4	06/18/92	29	15.50	20119.55	20119.55	
	13	05/20/92	05/20/92	699.34	21818.89	4	06/18/92	29	699.34	20818.89	20818.89	
	32	05/20/92	05/20/92	288.08	22106.97	4	06/18/92	29	288.08	21106.97	21106.97	
	55	05/20/92	05/20/92	11.50	22118.47	4	06/18/92	29	11.50	21118.47	21118.47	
	13	05/20/92	05/20/92	155.03	22273.50	4	06/18/92	29	155.03	21273.50	21273.50	
	55	05/20/92	05/20/92	190.00	22463.50	4	06/18/92	29	190.00	21463.50	21463.50	
	55	05/20/92	05/20/92	15.50	22479.00	4	06/18/92	29	15.50	21479.00	21479.00	
	32	05/20/92	05/20/92	347.36	22826.36	4	06/18/92	29	347.36	21826.36	21826.36	
	55	05/21/92	05/21/92	15.50	22841.86	4	06/18/92	28	15.50	21841.86	21841.86	
	55	05/21/92	05/21/92	22.50	22864.36	4	06/18/92	28	22.50	21864.36	21864.36	
	55	05/21/92	05/21/92	15.50	22879.86	4	06/18/92	28	15.50	21879.86	21879.86	
	55	05/21/92	05/21/92	15.50	22895.36	4	06/18/92	28	15.50	21895.36	21895.36	
	55	05/21/92	05/21/92	22.50	22917.86	4	06/18/92	28	22.50	21917.86	21917.86	
	55	05/21/92	05/21/92	15.50	22933.36	4	06/18/92	28	15.50	21933.36	21933.36	
	13	05/21/92	05/21/92	289.71	23223.07	4	06/18/92	28	289.71	22223.07	22223.07	
	55	05/21/92	05/21/92	15.50	23238.57	4	06/18/92	28	15.50	22238.57	22238.57	
	55	05/22/92	05/22/92	42.50	23281.07	4	06/18/92	27	42.50	22281.07	22281.07	
	84	05/22/92	05/22/92	25.50	23306.57	4	06/18/92	27	25.50	22306.57	22306.57	
	55	05/22/92	05/22/92	25.50	23332.07	4	06/18/92	27	25.50	22332.07	22332.07	
	84	05/22/92	05/22/92	10.50	23342.57	4	06/18/92	27	10.50	22342.57	22342.57	
	84	05/22/92	05/22/92	10.50	23353.07	4	06/18/92	27	10.50	22353.07	22353.07	
	32	05/22/92	05/22/92	53.00	23406.07	4	06/18/92	27	53.00	22406.07	22406.07	
	32	05/22/92	05/22/92	1757.19	25163.26	4	06/18/92	27	1757.19	24163.26	24163.26	
	84	05/22/92	05/22/92	11.50	25174.76	4	06/18/92	27	11.50	24174.76	24174.76	
	32	05/25/92	05/25/92	203.80	25378.56	4	06/18/92	24	203.80	24378.56	24378.56	
	84	05/26/92	05/26/92	15.50	25394.06	4	06/18/92	23	15.50	24394.06	24394.06	
	32	05/26/92	05/26/92	823.64	26217.70	4	06/18/92	23	823.64	25217.70	25217.70	
	84	05/26/92	05/26/92	17.00	26234.70	4	06/18/92	23	17.00	25234.70	25234.70	
	84	05/26/92	05/26/92	24.25	26258.95	4	06/18/92	23	24.25	25258.95	25258.95	
	84	05/27/92	05/27/92	45.74	26304.69	4	06/18/92	22	45.74	25304.69	25304.69	
	13	05/27/92	05/27/92	627.40	26932.09	4	06/18/92	22	627.40	25932.09	25932.09	
	13	05/27/92	05/27/92	24.09	26956.18	4	06/18/92	22	24.09	25956.18	25956.18	

W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
Janet Fallon	13	05/27/92	05/27/92	221.01	27177.19	4	06/18/92	22	221.01	26177.19	26177.19	
	84	05/27/92	05/27/92	9.00	27186.19	4	06/18/92	22	9.00	26186.19	26186.19	
	84	05/27/92	05/27/92	216.50	27402.69	4	06/18/92	22	216.50	26402.69	26402.69	
	84	05/27/92	05/27/92	36.25	27438.94	4	06/18/92	22	36.25	26438.94	26438.94	
	13	05/27/92	05/27/92	178.28	27617.22	4	06/18/92	22	178.28	26617.22	26617.22	
	84	05/28/92	05/28/92	24.50	27641.72	4	06/18/92	21	24.50	26641.72	26641.72	
	13	05/28/92	05/28/92	189.01	27830.73	4	06/18/92	21	189.01	26830.73	26830.73	
	13	05/29/92	05/29/92	1775.58	29606.31	4	06/18/92	20	1775.58	28606.31	28606.31	
	13	05/29/92	05/29/92	148.53	29754.84	4	06/18/92	20	148.53	28754.84	28754.84	
	13	05/29/92	05/29/92	74.11	29828.95	4	06/18/92	20	74.11	28828.95	28828.95	
	13	05/29/92	05/29/92	301.80	30130.75	4	06/18/92	20	301.80	29130.75	29130.75	
	13	05/29/92	05/29/92	148.56	30279.31	4	06/18/92	20	148.56	29279.31	29279.31	
	13	05/31/92	05/31/92	452.02	30731.33	4	06/18/92	18	452.02	29731.33	29731.33	
	13	05/31/92	05/31/92	844.45	31575.78	4	06/18/92	18	844.45	30575.78	30575.78	
	13	06/01/92	06/01/92	501.15	32076.93	4	06/18/92	17	501.15	31076.93	31076.93	
	13	06/01/92	06/01/92	25.00	32101.93	4	06/18/92	17	25.00	31101.93	31101.93	
	84	06/01/92	06/01/92	710.72	32812.65	4	06/18/92	17	710.72	31812.65	31812.65	
	13	06/01/92	06/01/92	5.75	32818.40	4	06/18/92	17	5.75	31818.40	31818.40	
	55	06/02/92	06/02/92	82.08	32900.48	4	06/18/92	16	82.08	31900.48	31900.48	
	55	06/02/92	06/02/92	912.08	33812.56	4	06/18/92	16	912.08	32812.56	32812.56	
	55	06/02/92	06/02/92	69.78	33882.34	4	06/18/92	16	69.78	32882.34	32882.34	
	84	06/02/92	06/02/92	9.48	33891.82	4	06/18/92	16	9.48	32891.82	32891.82	
	55	06/02/92	06/02/92	3.82	33895.64	4	06/18/92	16	3.82	32895.64	32895.64	
	99	06/03/92	06/03/92	-19731.09	14164.55	1		0	0.00	13164.55	13164.55	13164.55
	55	06/03/92	06/03/92	115.18	14279.73	4	06/18/92	15	115.18	13279.73	13279.73	
	55	06/03/92	06/03/92	247.35	14527.08	4	06/18/92	15	247.35	13527.08	13527.08	
	55	06/03/92	06/03/92	208.02	14735.10	4	06/18/92	15	208.02	13735.10	13735.10	
	55	06/03/92	06/03/92	17.92	14753.02	4	06/18/92	15	17.92	13753.02	13753.02	
	55	06/03/92	06/03/92	91.65	14844.67	4	06/18/92	15	91.65	13844.67	13844.67	
	55	06/03/92	06/03/92	94.27	14938.94	4	06/18/92	15	94.27	13938.94	13938.94	
	13	06/08/92	06/08/92	150.00	15088.94	4	06/18/92	10	150.00	14088.94	14088.94	
	84	06/09/92	06/09/92	15.50	15104.44	4	06/18/92	9	15.50	14104.44	14104.44	
	84	06/15/92	06/15/92	22.00	15126.44	4	06/18/92	3	22.00	14126.44	14126.44	
	84	06/17/92	06/17/92	743.79	15870.23	4	07/24/92	37	743.79	14870.23	14870.23	
	99	06/18/92	06/18/92	-15294.15	576.08	1		0	0.00	-423.92		
	84	07/06/92	07/06/92	658.58	1234.66	4	07/24/92	18	658.58	234.66	234.66	
	2	07/06/92	07/06/92	1539.44	2774.10	4	07/24/92	18	1539.44	1774.10	1774.10	
	2	07/06/92	07/06/92	48.60	2822.70	4	07/24/92	18	48.60	1822.70	1822.70	
	2	07/06/92	07/06/92	681.18	3503.88	4	07/24/92	18	681.18	2503.88	2503.88	
	2	07/06/92	07/06/92	1630.41	5134.29	4	07/24/92	18	1630.41	4134.29	4134.29	
	99	07/24/92	07/24/92	-7320.66	-2186.37	1		0	0.00	-1000.00		
	84	07/24/92	07/24/92	243.00	-1943.37	4	07/24/92	0	0.00	-1000.00		
	2	07/27/92	07/27/92	175.00	-1768.37	4	07/24/92	0	0.00	-1000.00		
	2	07/29/92	07/29/92	325.43	-1442.94	4	07/24/92	0	0.00	-1000.00		
	2	08/01/92	08/01/92	1380.00	-62.94	4	07/24/92	0	0.00	-1000.00		
	2	08/05/92	08/05/92	276.00	213.06	4	09/29/92	55	213.06	-786.94		
	13	08/12/92	08/12/92	1545.60	1758.66	4	09/29/92	48	1545.60	758.66	758.66	
	2	08/14/92	08/14/92	3466.95	5225.61	4	09/29/92	46	3466.95	4225.61	4225.61	
	2	08/15/92	08/15/92	897.00	6122.61	4	09/29/92	45	897.00	5122.61	5122.61	
	2	08/15/92	08/15/92	897.00	7019.61	4	09/29/92	45	897.00	6019.61	6019.61	
	2	08/15/92	08/15/92	897.00	7916.61	4	09/29/92	45	897.00	6916.61	6916.61	
	2	08/15/92	08/15/92	138.08	8054.69	4	09/29/92	45	138.08	7054.69	7054.69	
	2	08/15/92	08/15/92	832.60	8887.29	4	09/29/92	45	832.60	7887.29	7887.29	
	2	08/16/92	08/16/92	585.00	9472.29	4	09/29/92	44	585.00	8472.29	8472.29	
	77	08/17/92	08/17/92	20.00	9492.29	4	09/29/92	43	20.00	8492.29	8492.29	
	2	08/17/92	08/17/92	83.10	9575.39	4	09/29/92	43	83.10	8575.39	8575.39	
	13	08/17/92	08/17/92	20.00	9595.39	4	09/29/92	43	20.00	8595.39	8595.39	

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Attachment 2
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W/S Name	W/S Vch No	W/S Cont Inc Date	W/S Cont Calc Dte	W/S Contr Inc Amt	W/S O/S Amt	W/S Exp Cde	W/S Date Reimb	W/S Day O/S	W/S Contr Amts	W/S Run Contr Bal	W/S Excess Amount	W/S Exc Bal Aft Reimb
janet fallon	2	08/18/92	08/18/92	813.58	10408.97	4	09/29/92	42	813.58	9408.97	9408.97	
	77	08/18/92	08/18/92	285.07	10694.04	4	09/29/92	42	285.07	9694.04	9694.04	
	77	08/21/92	08/21/92	10.00	10704.04	4	09/29/92	39	10.00	9704.04	9704.04	
	2	08/21/92	08/21/92	1093.50	11797.54	4	09/29/92	39	1093.50	10797.54	10797.54	
	2	08/21/92	08/21/92	320.93	12118.47	4	09/29/92	39	320.93	11118.47	11118.47	
	13	08/21/92	08/21/92	10.00	12128.47	4	09/29/92	39	10.00	11128.47	11128.47	
	13	08/21/92	08/21/92	10.82	12139.29	4	09/29/92	39	10.82	11139.29	11139.29	
	2	08/25/92	08/25/92	68.25	12207.54	4	09/29/92	35	68.25	11207.54	11207.54	
	77	09/22/92	09/22/92	1813.40	14020.94	4	09/29/92	7	1813.40	13020.94	13020.94	
	13	09/23/92	09/23/92	1.17	14022.11	4	09/29/92	6	1.17	13022.11	13022.11	
	13	09/23/92	09/23/92	0.98	14023.09	4	09/29/92	6	0.98	13023.09	13023.09	
	13	09/23/92	09/23/92	1.01	14024.10	4	09/29/92	6	1.01	13024.10	13024.10	
	13	09/23/92	09/23/92	0.97	14025.07	4	09/29/92	6	0.97	13025.07	13025.07	
	13	09/23/92	09/23/92	0.96	14026.03	4	09/29/92	6	0.96	13026.03	13026.03	
	13	09/23/92	09/23/92	1.17	14027.20	4	09/29/92	6	1.17	13027.20	13027.20	
	13	09/23/92	09/23/92	1.01	14028.21	4	09/29/92	6	1.01	13028.21	13028.21	
	13	09/23/92	09/23/92	0.96	14029.17	4	09/29/92	6	0.96	13029.17	13029.17	
	13	09/23/92	09/23/92	0.96	14030.13	4	09/29/92	6	0.96	13030.13	13030.13	
	13	09/23/92	09/23/92	2.25	14032.38	4	09/29/92	6	2.25	13032.38	13032.38	
	13	09/23/92	09/23/92	2.03	14034.41	4	09/29/92	6	2.03	13034.41	13034.41	
	13	09/23/92	09/23/92	1.57	14035.98	4	09/29/92	6	1.57	13035.98	13035.98	
	13	09/23/92	09/23/92	1.22	14037.20	4	09/29/92	6	1.22	13037.20	13037.20	
	13	09/23/92	09/23/92	1.39	14038.59	4	09/29/92	6	1.39	13038.59	13038.59	
	13	09/23/92	09/23/92	1.39	14039.98	4	09/29/92	6	1.39	13039.98	13039.98	
	13	09/23/92	09/23/92	1.39	14041.37	4	09/29/92	6	1.39	13041.37	13041.37	
	13	09/23/92	09/23/92	0.96	14042.33	4	09/29/92	6	0.96	13042.33	13042.33	
	13	09/23/92	09/23/92	1.16	14043.49	4	09/29/92	6	1.16	13043.49	13043.49	
	13	09/23/92	09/23/92	10.63	14054.12	4	09/29/92	6	10.63	13054.12	13054.12	
	13	09/23/92	09/23/92	3.31	14057.43	4	09/29/92	6	3.31	13057.43	13057.43	
	13	09/23/92	09/23/92	2.77	14060.20	4	09/29/92	6	2.77	13060.20	13060.20	
	13	09/23/92	09/23/92	3.04	14063.24	4	09/29/92	6	3.04	13063.24	13063.24	
	13	09/23/92	09/23/92	2.89	14066.13	4	09/29/92	6	2.89	13066.13	13066.13	
	13	09/23/92	09/23/92	2.46	14068.59	4	09/29/92	6	2.46	13068.59	13068.59	
	13	09/23/92	09/23/92	6.12	14074.71	4	09/29/92	6	6.12	13074.71	13074.71	
	13	09/23/92	09/23/92	5.47	14080.18	4	09/29/92	6	5.47	13080.18	13080.18	
	13	09/23/92	09/23/92	1.16	14081.34	4	09/29/92	6	1.16	13081.34	13081.34	
	13	09/23/92	09/23/92	6.26	14087.60	4	09/29/92	6	6.26	13087.60	13087.60	
	13	09/23/92	09/23/92	0.96	14088.56	4	09/29/92	6	0.96	13088.56	13088.56	
	13	09/23/92	09/23/92	6.02	14094.58	4	09/29/92	6	6.02	13094.58	13094.58	
	13	09/23/92	09/23/92	3.32	14097.90	4	09/29/92	6	3.32	13097.90	13097.90	
	13	09/23/92	09/23/92	5.35	14103.25	4	09/29/92	6	5.35	13103.25	13103.25	
	13	09/23/92	09/23/92	4.82	14108.07	4	09/29/92	6	4.82	13108.07	13108.07	
	13	09/23/92	09/23/92	2.68	14110.75	4	09/29/92	6	2.68	13110.75	13110.75	
	13	09/23/92	09/23/92	1.16	14111.91	4	09/29/92	6	1.16	13111.91	13111.91	
	99	09/29/92	09/29/92	-16858.98	-2747.07	1		0	0.00	-1000.00		
	77	09/30/92	09/30/92	14.59	-2732.48	4	09/29/92	0	0.00	-1000.00		
	77	10/01/92	10/01/92	32.62	-2699.86	4	09/29/92	0	0.00	-1000.00		
	6	10/25/92	10/25/92	511.00	-2188.86	4	09/29/92	0	0.00	-1000.00		
	6	10/25/92	10/25/92	151.48	-2037.38	4	09/29/92	0	0.00	-1000.00		
	99	10/28/92	10/28/92	-2193.52	-4230.90	1		0	0.00	-1000.00		
	77	10/28/92	10/28/92	17.84	-4213.06	4	09/29/92	0	0.00	-1000.00		
	99	11/06/92	11/06/92	-359.52	-4572.58	1		0	0.00	-1000.00		

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FEDERAL ELECTION COMMISSION
999 E Street, N.W.
Washington, D.C. 20463

FIRST GENERAL COUNSEL'S REPORT

SENSITIVE

MUR 4108
STAFF MEMBER: Jane J. Whang

SOURCE:	Internally Generated
RESPONDENTS:	Buchanan for President, Inc., and Angela M. Buchanan, as treasurer Janet Fallon Patrick Buchanan Paul Erickson
RELEVANT STATUTES/ REGULATIONS:	2 U.S.C. § 441b(a) 2 U.S.C. § 441a(a)(1)(A) 2 U.S.C. § 441a(f) 11 C.F.R. § 103.3 11 C.F.R. § 100.7(b)(8) 11 C.F.R. § 116.5
INTERNAL REPORTS CHECKED:	Audit Documents
FEDERAL AGENCIES CHECKED:	None

I. GENERATION OF MATTER

This matter was generated by an audit of Buchanan for President, Inc. (the "Committee") and Angela M. Buchanan, as treasurer, undertaken in accordance with 26 U.S.C. § 9038(a).1/ The Committee registered with the Commission on December 26, 1991 as Patrick J. Buchanan's principal campaign committee for the 1992 Republican presidential primary election. Scott MacKenzie was the

1/ The Audit Division's referral materials are attached. Attachment 1.

treasurer of the Committee until March 1, 1993 when Angela M. Buchanan assumed those duties. The Committee was determined eligible to receive matching funds on January 27, 1992, and received a total of $5,199,987 in matching funds from the United States Treasury ("Treasury"). The audit covered the period from the Committee's inception, November 26, 1991 through September 30, 1992. The Commission approved the Interim Audit Report on December 20, 1993. The Committee responded to the Interim Audit Report on March 28, 1994. The Commission approved the Final Audit Report on October 11, 1994, and the Committee submitted its response to the Final Audit Report on December 14, 1994.

The issues referred to this Office involve findings of apparent unresolved prohibited contributions, apparent excessive contributions, and excessive contributions resulting from staff advances.

II. APPARENT UNRESOLVED PROHIBITED AND EXCESSIVE CONTRIBUTIONS

A. Statutory and Regulatory Provisions

The Federal Election Campaign Act of 1971, as amended (the "Act") prohibits corporations from making a contribution or expenditure in connection with a federal election, or for any candidate or political committee to accept such a contribution.2/ 2 U.S.C. § 441b(a). It is further unlawful for any person to make contributions to any candidate and his or her authorized political

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2/ A "contribution" includes a gift, subscription, loan, advance, or deposit of money or anything of value. 11 C.F.R. § 100.7(a)(1)(iii). Unless exempted under 11 C.F.R. § 100.7(b), the provision of goods or services without charge or at a charge less than the usual and normal rate for such goods or services is a contribution. Id.

committees, with respect to any election for Federal Office, which in the aggregate, exceed $1,000. 2 U.S.C. § 441a(a). Further, no committee shall knowingly accept any contributions in violation of the contribution limitations imposed by the Act. 2 U.S.C. § 441a(f).

A committee's treasurer is responsible for examining all contributions received for evidence of illegality, and for ascertaining whether contributions received, when aggregated with other contributions, exceed the contribution limitations. 11 C.F.R. § 103.3(b). Contributions that present genuine questions as to whether they were made by corporations, may be, within ten days of the treasurer's receipt, either deposited into a campaign depository under 11 C.F.R. § 103.3(a), or returned to the contributor. 11 C.F.R. § 103.3(b)(1). If the contribution's legality cannot be determined, the treasurer shall refund within 30 days of receipt, the contribution to the contributor. Id. A committee may also redesignate, reattribute or refund an excessive contribution within 60 days of receipt. 11 C.F.R. § 103.3(b)(3).

B. Audit Findings

The auditors identified in the Committee's accounts apparent unresolved prohibited contributions in the amount of $8,166 and $53,759 in unresolved excessive contributions. Attachment 1 at 7, 9. Specifically, the amount of prohibited corporate contributions includes contributions that were found by reviewing the Committee's receipts data base ($900), an apparent in-kind contribution from the Tampa Airport Marriott ($864), and a projection based upon a sample review that identified $1,250 in corporate contributions ($6,402).3/ Attachment 1 at 4. The amount of unresolved excessive contributions reflects 104 individuals who made excessive contributions totaling $35,480, and a projection based upon a sample review ($18,279). Attachment 1 at 9.

The Final Audit Report recommended that the Committee pay to the Treasury the amounts of $8,166 representing the unresolved prohibited contributions and $53,759 representing the unresolved excessive contributions. The Committee made payment of the full amounts to the Treasury on March 31, 1995. Yet, because these illegal contributions were not resolved in a timely manner, the Committee did not comply with the regulations at 11 C.F.R. §§ 103.3(b)(1), (2), and (3). Therefore, we recommend that the Commission find reason to believe that the Committee violated 2 U.S.C. § 441b(a) by knowingly accepting prohibited corporate contributions, and further find reason to believe that the

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3/ The Commission notified the Committee by letter dated June 2, 1992, that it would use a sampling technique to determine, in whole or in part, the amount of prohibited and excessive contributions received by the Committee. See Letter from Commissioner Aikens to Committee, dated June 2, 1992. The Commission's letter notified the Committee that it would not recognize untimely refunds, redesignations or reattributions made more than 60 days following the candidate's date of ineligibility or after the date of the receipt of this letter, and that all unresolved prohibited or excessive contributions shall be requested to be paid to the United States Treasury.

Committee violated 2 U.S.C. § 441a(f) by knowingly accepting excessive contributions.

III. STAFF ADVANCES

A. Statutory and Regulatory Provisions

Individuals may not make contributions to any candidate in excess of $1,000 with respect to any election. 2 U.S.C. § 441a(a)(1)(A). No candidate or political committee or officer or employee of a political committee shall knowingly accept any contribution exceeding the contribution limitations. 2 U.S.C. § 441a(f).

Pursuant to 26 U.S.C. § 9032(4)(A), a contribution means a gift, subscription, loan, advance, or deposit of money, or anything of value, the payment of which was made on or after the beginning of the calendar year immediately preceding the calendar year of the presidential election and made for the purpose of influencing the result of a primary election. A loan is a contribution at the time it is made and is a contribution to the extent that it remains unpaid. 11 C.F.R. § 100.7(a)(i)(B). A loan, to the extent that it is repaid, is no longer a contribution. Id.

No candidate shall knowingly make expenditures from his personal funds, or the personal funds of his immediate family, in connection with his campaign for nomination for election to the office of President in excess of, in the aggregate, $50,000. 26 U.S.C. § 9035(a); 11 C.F.R. § 9035.2(a).

An individual's payment from his or her personal funds, including a personal credit card, for goods, services, or other expenditures made on behalf of a political committee is a contribution unless that payment is exempted from the definition of contribution under 11 C.F.R. § 100.7(b)(8). 11 C.F.R. § 116.5. However, an individual's payment for his or her own transportation or usual and normal subsistence expenses incurred while traveling on behalf of a candidate or political committee will not be considered a contribution if the individual is reimbursed within 60 days after the closing date of the billing statement on which the charges first appear if the payment was made with a personal credit card, or 30 days after the date that expenses were incurred if cash was used. 11 C.F.R. § 116.5(b).5/ If, however, an individual incurs expenses for the subsistence of others who are traveling on behalf of the campaign, a contribution occurs regardless of when the individual pays the expenses or when the committee reimburses the individual. 11 C.F.R. § 116.5; *see also* Explanation and Justification of 11 C.F.R. § 116.5(b), 55 *Fed. Reg*. 26382 (June 27, 1989).

B. Audit Findings and Committee Response

The Final Audit Report noted that three individuals made excessive contributions to the Committee in the form of staff advances, totaling $53,251: (1) Janet Fallon advanced $37,646, outstanding for approximately 25 days, (2) Paul Erickson advanced

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5/ Additionally, an individual's unreimbursed payments up to $1,000 per single election for transportation or subsistence expenses incurred on behalf of a campaign are not considered to be contributions. *See* 11 C.F.R. § 100.7(b)(8).

$7,719, outstanding for approximately 20 days, and (3) the Candidate advanced $7,885, outstanding for approximately 129 days.6/ Attachment 1 at 10, 15, 18. Ms. Fallon advanced funds solely on behalf of other individuals' travel and subsistence; Mr. Erickson and Mr. Buchanan advanced funds for either others' travel, or for their own travel expenses but were untimely reimbursed.

In response to the Final Audit Report, the Committee argues that the auditors failed to apply the unused $1,000 contribution limits to Janet Fallon and Paul Erickson. Attachment 2 at 3. Second, the Committee contends that the auditors did not apply the proper 60 day reimbursement period for credit card charges. Attachment 2 at 3. Third, the Committee argues that staff advances should be treated like direct excessive contributions pursuant to 11 C.F.R. § 103.3(b)(3), which would allow these advances an additional period of 60 days to be refunded. Attachment 2 at 4.

The Committee also responds specifically in relation to each individual. Although the Committee concedes that the "expenses incurred by Ms. Fallon, by and large, were not related to her own travel and subsistence," it argues that the $1,000 personal exemption provided in 11 C.F.R. § 100.7(b)(8) applies to all travel advances, including those incurred for other persons. See

6/ The amount of excessive contribution for each individual represents the largest amount of staff advance that was outstanding at any time, reduced by the individual's unused contribution limitation and the $1,000 travel exemption, where applicable.

Attachment 2 at 6, 7. The Committee additionally contends that the Audit Division used incorrect data in calculating its estimate of Ms. Fallon's advances and that she actually only incurred advances of $18,847.48.7/ Specifically, the Committee contends that the auditors included certain bills and receipts that Ms. Fallon incorrectly submitted as part of her advances in arriving at the total amount of her contributions.8/

Finally, the Committee contends that because the auditors ordered the expenses by date of incurrence rather than by the date that the expenses became contributions, the calculations of Paul Erickson's and Patrick Buchanan's advances were incorrect. To illustrate its arguments, the Committee "reordered the expenses and their reimbursement by due date, i.e. the expenses are listed in order of the date they are due rather than the date that they were incurred." See Attachment 2 at 5, 10-34. Thus, the Committee tabulated the advances according to when they became in-kind contributions, and applied reimbursements to the oldest in-kind contributions first. Id.

By applying this ordering method to Mr. Erickson and Mr. Buchanan, the Committee calculates that Mr. Erickson advanced

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7/ The Committee's calculation of this figure includes a $1,000 reduction for her contribution limit, but does not appear to include the $1,000 travel exemption that it argues should be applicable to Ms. Fallon.

8/ The Commission found that the Committee's reimbursements to Ms. Fallon for these incorrectly submitted bills were non-qualified campaign expenses and requested a pro rata repayment of these amounts to the Treasury. See Final Audit Report on the Committee, at 26 (October 11, 1994). On March 31, 1995, the Committee paid to the Treasury a pro rata repayment of the non-qualified campaign expenses paid to Ms. Fallon.

$4,643.25 to the Committee, which was outstanding for a period of 3 to 18 days. The Committee also calculates that the total amount of excessive travel advance by the Candidate is $970.56, covering five expense items, which remained outstanding for 20 days. The Committee contends that Mr. Buchanan submitted expenses for his own and his wife's travel and subsistence, and that a $2,000 exemption should have been applied pursuant to 11 C.F.R. § 100.7(b)(8). The Candidate charged these expenses to his own personal credit cards, and the Committee reimbursed them based upon its ordering method of the "due date" for the expenses.

In sum, the Committee argues that under its calculations the total amount of excessive contributions resulting from the staff advances is $24,444.24. Attachment 2 at 9.

C. **Analysis**

The Committee is mistaken in its contention that the auditors did not apply the unused $1,000 contribution limitations toward Ms. Fallon and Mr. Erickson.9/ Attachment 3 at 8. The Committee also erroneously argues that the auditors used incorrect reimbursement periods for advances made by credit-card charges. In completing its analysis, the Audit Division applied the appropriate 60-day reimbursement period where the Committee provided documentation that proved certain expenses were charged

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9/ The auditors reduced Ms. Fallon's and Mr. Erickson's advance amounts by $1,000, but did not reduce Patrick Buchanan's advances, because he had already met his contribution limitation by loaning $50,000 to the Committee. See 2 U.S.C. § 431(8)(A)(i); 11 C.F.R. § 9035.2.

to credit-cards and were for the individuals' own personal travel or subsistence.10/ Attachment 3 at 8.

Moreover, the Committee's argument that staff advances should be treated as direct excessive contributions that are refundable or reimburseable pursuant to 11 C.F.R. § 103.3(b)(3) is inaccurate. As noted earlier, an advance will automatically be considered an in-kind contribution, if it is untimely reimbursed pursuant to § 116.5(b) or incurred for other than an individual's personal transportation or subsistence. See Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989). In-kind contributions are distinguishable from direct cash contributions, which can be segregated and deposited into a campaign depository as prescribed in 11 C.F.R. §§ 103.3(a) and (b). Accordingly, the regulatory mechanism that provides for direct cash contributions to be deposited, unused, and refunded, is not available to in-kind contributions, such as staff advances that immediately benefit the Committee. See 11 C.F.R. § 103.3(b) and 116.5.

The Committee also misinterprets the regulation at section 100.7(b)(8) concerning the travel exemption. Specifically, the Committee's contention that the $1,000 travel exemption applies to all travel or subsistence contradicts the intent of the Act and the Commission's regulations. "Under current § 100.7(b)(8), payments for personal transportation expenses incurred by

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10/ If no credit card statements were available, the auditors used 60 days from the date of incurrence, rather than the closing date of a statement.

individuals" on behalf of a campaign are exempted up to $1,000 per election. See Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989) (emphasis added). To allow, as the Committee interprets section 100.7(b)(8), a $1,000 exemption for other individuals' travel expenses would be inconsistent with section 116.5, which limits the exemption to those expenses incurred for personal travel and subsistence. Id. Thus, Janet Fallon's advances may not be reduced by the $1,000 personal exemption because the expenses were incurred solely on behalf of other individuals' travel and subsistence.11/

Contrary to the Committee's contention, the Audit Division has already adjusted its calculations to eliminate expenses from invoices that Ms. Fallon incorrectly submitted. See Attachment 3 at 9. Therefore, there is no basis for the Committee's argument that the Commission's estimates for Ms. Fallon are incorrect.

Additionally, the Committee's proposed method for totaling the advances for Paul Erickson and the Candidate is both contrary to the Commission's approved method and administratively inefficient, requiring the Audit Division to calculate exactly when each advance became an in-kind contribution. See Attachment 3 at 9 and Attachment 2 at 7, 8. The Audit Division calculated each individual's outstanding contribution by subtracting reimbursements on a first-in, first-out basis from incurred advances. In contrast, the Committee suggests that the Commission subtract reimbursements from the advances only when each advance

11/ However, the auditors did apply the $1,000 exemption where applicable, such as for Paul Erickson and the Candidate.

first becomes an in-kind contribution.12/ See Attachment 1 at 33; Attachment 2 at 7, 8. Although 11 C.F.R. § 116.5 does not specifically address the application of these reimbursements, the Commission has the discretion to apply its regulations in a manner that is reasonable. Chevron, U.S.A. Inc. v. NRDC, 467 U.S. 837, 865 (1984). The Commission's approved method of applying these regulations is reasonable, and it would be inappropriate at this point to reorder or recalculate outstanding contribution amounts by applying the Committee's method.13/

Further, the Committee has not documented that Mr. Buchanan's expenses were incurred for both him and his wife. The auditors did not apply his wife's $1,000 contribution limit against the expenses, nor did they apply an additional travel exemption for his wife.

In sum, the Committee has failed to demonstrate that Janet Fallon, Paul Erickson, and Patrick Buchanan did not make $53,251

12/ The actual difference between the Committee's and the auditors' methods of calculation is only $3,076.03 for Mr. Erickson. The difference between the Committee's and the auditors' estimates for the Candidate is $6,914.82; the discrepancy is in part because the Committee contends that $2,000 should be exempted for travel expenses incurred on behalf of Mr. Buchanan and his wife. However, the Committee did not provide evidence that Mrs. Buchanan incurred expenses for her own travel. Even if the Committee were to document that the expenses were in part for the Candidate's wife, the travel exemption and contribution limitation would not apply because the expenses were charged to the Candidate's personal credit card. See 11 C.F.R. §§ 116.5 and 110.1(k).

13/ The Commission approved the Audit Division's method, and this method was applied consistently throughout the 1992 election cycle. The Audit Division's method logically assumes that committees reimburse individuals for advances according to dates of incurrence.

in staff advances. Moreover, these staff advances were in-kind contributions because they were extended for others' travel or were untimely reimbursed. See 2 U.S.C. § 431(8)(A), and 11 C.F.R. § 116.5. Accordingly, we recommend that the Commission find reason to believe that the Committee violated 2 U.S.C. § 441a(f) by knowingly accepting excessive contributions in the form of staff advances.

The amounts that Ms. Fallon and Mr. Erickson contributed were in excess of their contribution limitation. Accordingly, we recommend that the Commission find reason to believe that Janet Fallon and Paul Erickson violated 2 U.S.C. § 441a(a)(1)(A) by making excessive contributions in the form of staff advances. However, we recommend that the Commission exercise its prosecutorial discretion and take no further action with respect to these individuals.

It also appears that Patrick Buchanan violated 26 U.S.C. § 9035 by expending $7,885 of his personal funds in excess of his $50,000 limitation. Mr. Buchanan had already contributed $50,000 in November and December of 1992, at the time that he made advances to the Committee. The Committee reimbursed his advances and his loan in August 1992. Because a loan is a contribution until it is repaid, and the advances were made on behalf of his campaign for nomination for election, Mr. Buchanan exceeded his expenditure limitation.15/ See 11 C.F.R. § 100.7(a)(i)(B); 26 U.S.C. § 9035(a). Accordingly, we recommend that the Commission find reason to believe that Mr. Buchanan violated 26 U.S.C. § 9035, but take no further action against Mr. Buchanan.

IV. CONCILIATION AND CIVIL PENALTIES

15/ Because of this expenditure limitation, a candidate may also not contribute to his committee in excess of this limitation. Therefore, Mr. Buchanan exceeded his contribution limitation when he spent in excess of the expenditure limitation. See 26 U.S.C. § 9032(4)(A); 26 U.S.C. § 9035.

V. RECOMMENDATIONS

1. Find reason to believe that the Buchanan for President, Inc., Committee and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441b(a) by accepting prohibited contributions;

2. Find reason to believe that the Buchanan for President, Inc., Committee and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441a(f) by accepting excessive contributions;

3. Find reason to believe that the Buchanan for President, Inc., Committee and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441a(f) by accepting excessive contributions in the form of staff advances from Janet Fallon, Paul Erickson and Patrick Buchanan;

4. Find reason to believe that Janet Fallon and Paul Erickson violated 2 U.S.C. § 441a(a)(1)(A) by making excessive contributions in the form of staff advances but take no further action;

5. Find reason to believe that Patrick Buchanan violated 26 U.S.C. § 9035 by making expenditures from his personal funds in excess of $50,000, but take no further action;

6. Approve the attached Factual and Legal Analyses and Conciliation Agreement; and

7. Approve the appropriate letters.

8/24/95
Date

Lawrence M. Noble by KBC
Lawrence M. Noble
General Counsel

Staff Assigned: Jane J. Whang

Attachments

1. Audit Referral Materials
2. Committee's Response to the Final Audit Report (December 14, 1994) (in pertinent part)
3. Audit Analysis of the Committee's Response
4. Conciliation Agreement and Factual and Legal Analyses

BEFORE THE FEDERAL ELECTION COMMISSION

In the Matter of	)	
	)	
Buchanan for President, Inc., and	)	
Angela M. Buchanan, as treasurer;	)	MUR 4108
Janet Fallon;	)	
Patrick Buchanan;	)	
Paul Erickson.	)	

CERTIFICATION

I, Marjorie W. Emmons, Secretary of the Federal Election Commission, do hereby certify that on August 31, 1995, the Commission decided by a vote of 6-0 to take the following actions in MUR 4108:

1. Find reason to believe that the Buchanan for President, Inc., Committee and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441b(a) by accepting prohibited contributions.

2. Find reason to believe that the Buchanan for President, Inc., Committee and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441a(f) by accepting excessive contributions.

3. Find reason to believe that the Buchanan for President, Inc., Committee and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441a(f) by accepting excessive contributions in the form of staff advances from Janet Fallon, Paul Erickson and Patrick Buchanan.

4. Find reason to believe that Janet Fallon and Paul Erickson violated 2 U.S.C. § 441a(a)(1)(A) by making excessive contributions in the form of staff advances but take no further action.

(continued)

5. Find reason to believe that Patrick Buchanan violated 26 U.S.C. § 9035 by making expenditures from his personal funds in excess of $50,000, but take no further action.

6. Approve the Factual and Legal Analyses and Conciliation Agreement, as recommended in the General Counsel's Report dated August 24, 1995.

7. Approve the appropriate letters, as recommended in the General Counsel's Report dated August 24, 1995.

Commissioners Aikens, Elliott, McDonald, McGarry, Potter, and Thomas voted affirmatively for the decision.

Attest:

9-1-95
Date

Marjorie W. Emmons
Marjorie W. Emmons
Secretary of the Commission

Received in the Secretariat:	Fri.,	Aug. 25, 1995	11:10 a.m.
Circulated to the Commission:	Mon.,	Aug. 28, 1995	11:00 a.m.
Deadline for vote:	Thurs.,	Aug. 31, 1995	4:00 p.m.

bjr

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FEDERAL ELECTION COMMISSION

WASHINGTON DC 20463

September 7, 1995

John C. Martin, Esq.
Patton Boggs, L.L.P.
2550 M Street, N.W.
Washington, D.C. 20037-1350

RE: MUR 4108
Buchanan for President, Inc.
and Angela Buchanan, as
treasurer

Dear Mr. Martin:

On August 31, 1995, the Federal Election Commission found that there is reason to believe that your clients, Buchanan for President, Inc., ("Committee") and Angela Buchanan, as treasurer, violated 2 U.S.C. §§ 441b(a) and 441a(f), provisions of the Federal Election Campaign Act of 1971, as amended ("the Act"). The Factual and Legal Analysis, which formed a basis for the Commission's finding, is attached for your information.

You may submit any factual or legal materials that you believe are relevant to the Commission's consideration of this matter. Please submit such materials to the General Counsel's Office within 15 days of your receipt of this letter. Where appropriate, statements should be submitted under oath. In the absence of additional information, the Commission may find probable cause to believe that a violation has occurred and proceed with conciliation.

In order to expedite the resolution of this matter, the Commission has also decided to offer to enter into negotiations directed towards reaching a conciliation agreement in settlement of this matter prior to a finding of probable cause to believe. Enclosed is a conciliation agreement that the Commission has approved.

If you are interested in expediting the resolution of this matter by pursuing preprobable cause conciliation and if you agree with the provisions of the enclosed agreement, please sign and return the agreement, along with the civil penalty, to the Commission. In light of the fact that conciliation negotiations, prior to a finding of probable cause to believe, are limited to a maximum of 30 days, you should respond to this notification as soon as possible.

Requests for extensions of time will not be routinely granted. Requests must be made in writing at least five days prior to the due date of the response and specific good cause must be demonstrated. In addition, the Office of the General Counsel ordinarily will not give extensions beyond 20 days.

This matter will remain confidential in accordance with 2 U.S.C. §§ 437g(a)(4)(B) and 437g(a)(12)(A), unless you notify the Commission in writing that you wish the investigation to be made public.

For your information, we have attached a brief description of the Commission's procedures for handling possible violations of the Act. If you have any questions, please contact Jane Whang, the attorney assigned to this matter, at (202) 219-3690.

Sincerely,

Danny L. McDonald
Chairman

Enclosures
Factual and Legal Analysis
Procedures
Conciliation Agreement

cc: candidate

FEDERAL ELECTION COMMISSION

FACTUAL AND LEGAL ANALYSIS

MUR 4108

RESPONDENT: Buchanan for President, Inc., and Angela M. Buchanan, as Treasurer

I. BACKGROUND

This matter was generated by an audit of the Buchanan for President, Inc., Committee (the "Committee") and Angela M. Buchanan, as treasurer, undertaken in accordance with 26 U.S.C. § 9038(a). The Committee was the principal campaign committee for Patrick J. Buchanan, a candidate for the presidential nomination of the Republican Party in 1992. Angela M. Buchanan became treasurer of the Committee on March 1, 1993.

II. FACTUAL AND LEGAL ANALYSIS

A. APPARENT PROHIBITED AND EXCESSIVE CONTRIBUTIONS

The Federal Election Campaign Act of 1971, as amended (the "Act") prohibits corporations from making a contribution or expenditure in connection with a federal election, or for any candidate or political committee to accept such a contribution.1/ 2 U.S.C. § 441b(a). It is further unlawful for any person to make contributions to any candidate and his or her authorized political committees, with respect to any election for Federal Office, which in the aggregate, exceed $1,000. 2 U.S.C. § 441a(a). Further, no

1/ A "contribution" includes a gift, subscription, loan, advance, or deposit of money or anything of value. 11 C.F.R. § 100.7(a)(1)(iii). Unless exempted under 11 C.F.R. § 100.7(b), the provision of goods or services without charge or at a charge less than the usual and normal rate for such goods or services is a contribution. Id.

committee shall knowingly accept any contributions in violation of the contribution limitations imposed by the Act. 2 U.S.C. § 441a(f).

A committee's treasurer is responsible for examining all contributions received for evidence of illegality, and for ascertaining whether contributions received, when aggregated with other contributions, exceed the contribution limitations. 11 C.F.R. § 103.3(b). Contributions that present genuine questions as to whether they were made by corporations, may be, within ten days of the treasurer's receipt, either deposited into a campaign depository under 11 C.F.R. § 103.3(a), or returned to the contributor. 11 C.F.R. § 103.3(b)(1). If the contribution's legality cannot be determined, the treasurer shall refund within 30 days of receipt, the contribution to the contributor. Id. A committee may also redesignate, reattribute or refund an excessive contribution within 60 days of receipt. 11 C.F.R. § 103.3(b)(3).

The Committee's accounts contained apparent unresolved prohibited contributions in the amount of $8,166, and $53,759 in unresolved excessive contributions. Specifically, the amount of prohibited corporate contributions includes contributions that were found by reviewing the Committee's receipts data base ($900), a projection based upon a sample review that identified $1,250 in corporate contributions ($6,402), in addition to an apparent in-kind contribution from the Tampa Airport Marriott ($864).2/ The amount of unresolved excessive contributions reflects 104 individuals who made excessive contributions totaling $35,480, and a projection based upon a sample review ($18,279).

The Committee made payment of the full amounts to the Treasury on March 31, 1995. Yet, because these illegal contributions were not resolved in a timely manner, the Committee did not comply with the regulations at 11 C.F.R. §§ 103.3(b)(1), (2), and (3). Therefore, there is reason to believe that the Committee violated 2 U.S.C. § 441b(a) by knowingly accepting prohibited corporate contributions, and further find reason to believe that the Committee violated 2 U.S.C. § 441a(f) by knowingly accepting excessive contributions.

B. STAFF ADVANCES

A loan is a contribution at the time it is made and is a contribution to the extent that it remains unpaid. 11 C.F.R. § 100.7(a)(i)(B).

No candidate shall knowingly make expenditures from his personal funds, or the personal funds of his immediate family, in connection with his campaign for nomination for election to the

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2/ The Commission notified the Committee by letter dated June 2, 1992, that it would use a sampling technique to determine, in whole or in part, the amount of prohibited and excessive contributions received by the Committee. Letter from Commissioner Aikens to Committee, dated June 2, 1992. The Commission's letter notified the Committee that it would not recognize untimely refunds, redesignations or reattributions made more than 60 days following the candidate's date of ineligibility or after the date of the receipt of this letter, and that all unresolved prohibited or excessive contributions shall be requested to be paid to the United States Treasury.

office of President in excess of, in the aggregate, $50,000. 26 U.S.C. § 9035(a); 11 C.F.R. § 9035.2(a). Pursuant to 26 U.S.C. § 9032(4)(A), a contribution means a gift, subscription, loan, advance, or deposit of money, or anything of value, the payment of which was made on or after the beginning of the calendar year immediately preceding the calendar year of the presidential election and made for the purpose of influencing the result of a primary election.

An individual's payment from his or her personal funds, including a personal credit card, for goods, services, or other expenditures made on behalf of a political committee is a contribution unless that payment is exempted from the definition of contribution under 11 C.F.R. § 100.7(b)(8). 11 C.F.R. § 116.5. However, an individual's payment for his or her own transportation or usual and normal subsistence expenses incurred while traveling on behalf of a candidate or political committee will not be considered a contribution if the individual is reimbursed within 60 days after the closing date of the billing statement on which the charges first appear if the payment was made with a personal credit card, or 30 days after the date that expenses were incurred if cash was used. 11 C.F.R. § 116.5(b).3/ If, however, an individual incurs expenses for the subsistence of others who are traveling on behalf of the campaign, a contribution occurs regardless of when the individual pays the expenses or when the

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3/ Additionally, an individual's unreimbursed payments up to $1,000 per single election for transportation or subsistence expenses incurred on behalf of a campaign are not considered to be contributions. See 11 C.F.R. § 100.7(b)(8).

committee reimburses the individual. 11 C.F.R. § 116.5; see also Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989).

1. **BACKGROUND**

The Committee accepted a total of $53,251 in excessive in-kind contributions in the form of staff advances from three individuals: $37,646 from Janet Fallon during the months from March 1992 through November 1992, outstanding for approximately 25 days; $7,719 from Paul Erickson during the period from December 1991 thorugh June 1992, outstanding for approximately 13-21 days; and $7,885 from Patrick Buchanan (the "Candidate") during the period from November 1991 through October 1992, outstanding for approximately 129 days.4/ Ms. Fallon advanced funds solely on behalf of other individuals' travel and subsistence; Mr. Erickson and Mr. Buchanan advanced funds either for others' travel, or for their own personal expenses but were untimely reimbursed.

In response to these findings, the Committee contended that the auditors did not apply the proper 60 day reimbursement period for credit card charges. The Committee also argued that staff advances should be treated like direct excessive contributions pursuant to 11 C.F.R. § 103.3(b)(3), which would allow these advances an additional period of 60 days to be refunded.

More specifically, the Committee further argued that the $1,000 personal exemption provided in 11 C.F.R. § 100.7(b)(8)

4/ Mr. Buchanan had already contributed $50,000 to the Committee in November and December 1991, when he advanced funds for his own travel during the following year. His advances and his loan were repaid by the Committee in August 1992.

applies to all travel advances, including those incurred for other persons.5/ The Committee also contended that the Audit Division used "bad data," by including certain bills and receipts that were incorrectly submitted, when it calculated the estimate of Ms. Fallon's advances. The Committee argued that she actually only incurred advances of $18,847.48.

With respect to Paul Erickson and Patrick Buchanan, the Committee contended that the auditors incorrectly ordered the expenses by date of incurrence rather than by the date that the expenses became contributions, which created larger outstanding advances. The Committee "reordered the expenses and their reimbursement by due date, i.e. the expenses are listed in order of the date they are due rather than the date that they were incurred."6/ Under its method, the Committee calculated that Mr. Erickson advanced $4,643.25 to the Committee, which was outstanding for a period of 3 to 18 days; and that the Candidate advanced $970.56, covering five expense items, outstanding for 20 days. The Committee contended that Mr. Buchanan submitted expenses for his own and his wife's travel and subsistence, and that a $2,000 exemption should have been applied pursuant to 11 C.F.R. § 100.7(b)(8), but did not submit supporting documentation.

5/ Additionally, the Committee mistakenly argued that the auditors failed to apply the unused $1,000 contribution limits to Janet Fallon and Paul Erickson. The auditors actually applied these limits before calculating the amount of excessive contribution.

6/ Thus, the Committee tabulated the advances according to when they became in-kind contributions, and applied reimbursements to the oldest in-kind contributions first.

In sum, the Committee argued that under its calculations the total amount of excessive contributions resulting from the staff advances is $24,444.24.

2. DISCUSSION

The Committee is mistaken in its contention that the auditors used incorrect reimbursement periods for credit-card charges. Where the Committee provided documentation that proved certain expenses were charged to credit-cards and were for the individuals' own personal travel or subsistence, the auditors applied the appropriate 60-day reimbursement period.7/

Moreover, the Committee's argument that staff advances should be treated as direct excessive contributions that are refundable or reimburseable pursuant to 11 C.F.R. § 103.3(b)(3) is inaccurate. As noted earlier, the Commission has stated that an advance will automatically be considered an in-kind contribution, if it is untimely reimbursed pursuant to § 116.5(b) or incurred for other than an individual's personal transportation or subsistence. See Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989). In-kind contributions are distinguishable from direct cash contributions, which can be segregated and deposited into a campaign depository as prescribed in 11 C.F.R. §§ 103.3(a) and (b). Accordingly, the regulatory mechanism that provides for direct cash contributions to be deposited, unused, and refunded, is not available to in-kind

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7/ If no credit card statements were available, the auditors used 60 days from the date of incurrence, rather than the closing date of a statement.

contributions such as staff advances that immediately benefit the Committee. *See* 11 C.F.R. § 103.3(b) and 116.5.

The Committee also misinterprets the regulations concerning the travel exemption. Specifically, the Committee's contention that the $1,000 travel exemption applies to all travel or subsistence contradicts the intent of the Act and its regulations. The Commission has explicitly noted that "[u]nder current § 100.7(b)(8), payments for *personal* transportation expenses incurred by individuals" on behalf of a campaign are exempted up to $1,000 per election. *See* Explanation and Justification of 11 C.F.R. § 116.5(b), 55 *Fed. Reg.* 26382 (June 27, 1989) (emphasis added). Allowing the Committee's interpretation of section 100.7(b)(8) that the $1,000 exemption covers others' travel expenses would be inconsistent with section 116.5, which explicitly classifies such non-personal campaign advances as in-kind contributions. *Id.* Thus, the auditors applied the $1,000 exemption where applicable, such as for Paul Erickson and the Candidate, but did not reduce Janet Fallon's advances by the $1,000 personal exemption because Ms. Fallon's expenses were incurred solely on behalf of others' travel and subsistence.

Contrary to the Committee's contention, the Audit Division has already adjusted its calculations to eliminate expenses from invoices that Ms. Fallon incorrectly submitted. Therefore, there is no basis for the Committee's argument that the Commission's estimates for Ms. Fallon are incorrect.

Additionally, the Committee's proposed method for totaling the advances for Paul Erickson and the Candidate is both contrary to the Commission's approved method and administratively inefficient, requiring the Audit Division to calculate exactly when each advance became an in-kind contribution. The Audit Division calculated each individual's outstanding contribution by subtracting reimbursements on a first-in, first-out basis from incurred advances. In contrast, the Committee suggests that the Commission subtract reimbursements from the advances only when each advance first becomes an in-kind contribution. Although 11 C.F.R. § 116.5 does not specifically address the application of these reimbursements, the Commission has the discretion to apply its regulations in a manner that is reasonable. Chevron, U.S.A. Inc. v. NRDC, 467 U.S. 837, 865 (1984). The Commission's approved method of applying these regulations is reasonable, and it would be inappropriate at this point to reorder or recalculate outstanding contribution amounts by applying the Committee's method.

Further, the Committee has not documented that Mr. Buchanan's expenses were incurred for both him and his wife. The auditors did not apply his wife's $1,000 contribution limit against the expenses, nor did they apply an additional travel exemption for his wife.8/

In conclusion, these staff advances were in-kind contributions because they were extended for others' travel or

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8/ Even if the Committee were to document that the expenses were in part for the Candidate's wife, the travel exemption and contribution limitation would not apply because the expenses were charged to the Candidate's personal credit card. See 11 C.F.R. §§ 116.5 and 110.1(k).

were untimely reimbursed. See 2 U.S.C. § 431(8)(A), and 11 C.F.R. § 116.5. The amounts that Ms. Fallon and Mr. Erickson contributed were in excess of their contribution limitation. Mr. Buchanan also contributed amounts in excess of his limitation, because he had already contributed $50,000 in November and December of 1992 at the time that he extended his advances to the Committee. The Committee reimbursed his advances and his loan in August 1992. Because a loan is a contribution until it is repaid, and the advances were made on behalf of his campaign for nomination for election, Mr. Buchanan exceeded his expenditure and contribution limitation.9/ See 11 C.F.R. § 100.7(a)(i)(B); 26 U.S.C. § 9035(a).

In sum, there is reason to believe that the Committee violated 2 U.S.C. § 441a(f) by knowingly accepting excessive contributions in the form of staff advances from Janet Fallon, Paul Erickson, and Patrick Buchanan.

9/ Because of this expenditure limitation, a candidate may also not contribute to his committee in excess of this limitation. Therefore, Mr. Buchanan exceeded his contribution limitation when he spent in excess of the expenditure limitation. See 26 U.S.C. § 9032(4)(A); 26 U.S.C. § 9035.

FEDERAL ELECTION COMMISSION
WASHINGTON DC 20463

September 7, 1995

Patrick J. Buchanan
6862 Elm Street, Ste 210
McLean, VA 22101

RE: MUR 4108

Dear Mr. Buchanan:

On August 31, 1995, the Federal Election Commission found reason to believe that you violated 26 U.S.C. § 9035, a provision of the Federal Election Campaign Act of 1971, as amended ("the Act"). However, after considering the circumstances of this matter, the Commission also determined to take no further action and closed its file as it pertains to you. The Factual and Legal Analysis, which formed a basis for the Commission's finding, is attached for your information.

The file will be made public within 30 days after this matter has been closed with respect to all other respondents involved. You are advised that the confidentiality provisions of 2 U.S.C. § 437g(a)(12)(A) still apply with respect to all respondents still involved in this matter.

If you have any questions, please contact Jane Whang, the attorney assigned to this matter, at (202) 219-3690.

Sincerely,

Danny L. McDonald

Danny L. McDonald
Chairman

Enclosure
Factual and Legal Analysis

FEDERAL ELECTION COMMISSION

FACTUAL AND LEGAL ANALYSIS

MUR 4108

RESPONDENT: Patrick J. Buchanan

I. **BACKGROUND**

This matter was generated by an audit of the Buchanan for President, Inc., Committee (the "Committee") and Angela M. Buchanan, as treasurer, undertaken in accordance with 26 U.S.C. § 9038(a). The Committee was the principal campaign committee for Patrick J. Buchanan, a candidate for the presidential nomination of the Republican Party in 1992. Angela M. Buchanan became treasurer of the Committee on March 1, 1993.

II. FACTUAL AND LEGAL ANALYSIS

The Federal Election Campaign Act of 1971, as amended (the "Act") prohibits candidates from knowingly making expenditures from his personal funds, or the personal funds of his immediate family, in connection with his campaign for nomination for election to the office of President in excess of, in the aggregate, $50,000. 26 U.S.C. § 9035(a).

A loan is a contribution at the time it is made, and is a contribution to the extent that it remains unpaid. 11 C.F.R. § 100.7(a)(i)(B). An individual's payment from his or her personal funds, including a personal credit card, for goods, services, or other expenditures made on behalf of a political committee is a contribution unless that payment is exempted from the definition of contribution under 11 C.F.R. § 100.7(b)(8). 11 C.F.R. § 116.5. However, an individual's payment for his or her

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own transportation or usual and normal subsistence expenses incurred while traveling on behalf of a candidate or political committee will not be considered a contribution if the individual is reimbursed within 60 days after the closing date of the billing statement on which the charges first appear if the payment was made with a personal credit card, or 30 days after the date that expenses were incurred if cash was used. 11 C.F.R. § 116.5(b).1/ If, however, an individual incurs expenses for the subsistence of others who are traveling on behalf of the campaign, a contribution occurs regardless of when the individual pays the expenses or when the committee reimburses the individual. 11 C.F.R. § 116.5; see also Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989).

In November and December 1991, Patrick J. Buchanan contributed $50,000 to the Committee. During the following year, Mr. Buchanan also contributed $7,885 to the Committee in the form of staff advances.2/ Mr. Buchanan's advances were either to pay for his wife to travel on behalf of his campaign, or were for his own travel and subsistence and untimely reimbursed. The amount of $7,885 was outstanding for approximately 129 days.3/

1/ Additionally, an individual's unreimbursed payments up to $1,000 per single election for transportation or subsistence expenses incurred on behalf of a campaign are not considered to be contributions. See 11 C.F.R. § 100.7(b)(8).

2/ This amount excludes $1,000 incurred by Mr. Buchanan for his own travel and subsistence.

3/ Mr. Buchanan's loans and advances were repaid at the same time in August 1992.

As noted, an advance will automatically be considered an in-kind contribution, if it is untimely reimbursed pursuant to § 116.5(b) or incurred for other than an individual's personal transportation or subsistence. See Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989). Further, because Mr. Buchanan had already loaned $50,000 to the Committee, and a loan is a contribution until it is repaid, Mr. Buchanan exhausted his contribution limitation by making his advances. See 11 C.F.R. § 100.7(a)(i)(B). Consequently, Mr. Buchanan's advance from his personal funds was a contribution and expenditure in excess of the $50,000 limitation. See 26 U.S.C. § 9035(a).

Therefore, there is reason to believe that Patrick J. Buchanan violated 26 U.S.C. § 9035.

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

September 7, 1995

Janet Fallon
1201 Braddock Rd.
Alexandira, VA 22314

RE: MUR 4108

Dear Ms. Fallon:

On August 31, 1995, the Federal Election Commission found reason to believe that you violated 2 U.S.C § 441a(a)(1)(A), a provision of the Federal Election Campaign Act of 1971, as amended ("the Act"). However, after considering the circumstances of this matter, the Commission also determined to take no further action and closed its file as it pertains to you. The Factual and Legal Analysis, which formed a basis for the Commission's finding, is attached for your information.

The file will be made public within 30 days after this matter has been closed with respect to all other respondents involved. You are advised that the confidentiality provisions of 2 U.S.C. § 437g(a)(12)(A) still apply with respect to all respondents still involved in this matter.

If you have any questions, please contact Jane Whang, the attorney assigned to this matter, at (202) 219-3690.

Sincerely,

Danny L. McDonald
Chairman

Enclosure
Factual and Legal Analysis

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FEDERAL ELECTION COMMISSION

FACTUAL AND LEGAL ANALYSIS

MUR 4108

RESPONDENT: Janet Fallon

I. BACKGROUND

This matter was generated by an audit of the Buchanan for President, Inc., Committee (the "Committee") and Angela M. Buchanan, as treasurer, undertaken in accordance with 26 U.S.C. § 9038(a). The Committee was the principal campaign committee for Patrick J. Buchanan, a candidate for the presidential nomination of the Republican Party in 1992. Angela M. Buchanan became treasurer of the Committee on March 1, 1993.

II. FACTUAL AND LEGAL ANALYSIS

The Federal Election Campaign Act of 1971, as amended (the "Act") prohibits any person to make contributions to any candidate and his or her authorized political committees, with respect to any election for Federal Office, which in the aggregate, exceed $1,000. 2 U.S.C. § 441a(a). A "contribution" includes a gift, subscription, loan, advance, or deposit of money or anything of value. 11 C.F.R. § 100.7(a)(1)(iii). Unless exempted under 11 C.F.R. § 100.7(b), the provision of goods or services without charge or at a charge less than the usual and normal rate for such goods or services is a contribution. Id.

An individual's payment from his or her personal funds, including a personal credit card, for goods, services, or other expenditures made on behalf of a political committee is a contribution unless that payment is exempted from the definition of contribution under 11 C.F.R. § 100.7(b)(8). 11 C.F.R. § 116.5. However, an individual's payment for his or her own transportation or usual and normal subsistence expenses incurred while traveling on behalf of a candidate or political committee will not be considered a contribution if the individual is reimbursed within 60 days after the closing date of the billing statement on which the charges first appear if the payment was made with a personal credit card, or 30 days after the date that expenses were incurred if cash was used. 11 C.F.R. § 116.5(b).1/ If, however, an individual incurs expenses for the subsistence of others who are traveling on behalf of the campaign, a contribution occurs regardless of when the individual pays the expenses or when the committee reimburses the individual. 11 C.F.R. § 116.5; see also Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989).

During the period from March 1992 through November 1992, staff member Janet Fallon contributed $37,646 in the form of staff advances to the Committee.2/ Ms. Fallon's advances were made solely on behalf of other individuals traveling for the Candidate or the Committee. The amount of $37,646 was outstanding for approximately 25 days until it was repaid by the Committee.

1/ Additionally, an individual's unreimbursed payments up to $1,000 per single election for transportation or subsistence expenses incurred on behalf of a campaign are not considered to be contributions. See 11 C.F.R. § 100.7(b)(8).

2/ This amount excludes Ms. Fallon's unused $1,000 contribution limitation to the Committee.

As noted, an advance will automatically be considered an in-kind contribution if it is untimely reimbursed pursuant to § 116.5(b) or incurred for other than an individual's personal transportation or subsistence. See Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989). Thus, Ms. Fallon's in-kind contribution was $37,646 in excess of the contribution limitations.

Therefore, there is reason to believe that Janet Fallon violated 2 U.S.C. § 441a(a)(1)(A).

FEDERAL ELECTION COMMISSION
WASHINGTON DC 20463

September 7, 1995

Paul Erickson
1425 S. Eads Street
Arlington, VA 22202

RE: MUR 4108

Dear Mr. Erickson:

On August 31, 1995, the Federal Election Commission found reason to believe that you violated 2 U.S.C. § 441a(a)(1)(A), a provision of the Federal Election Campaign Act of 1971, as amended ("the Act"). However, after considering the circumstances of this matter, the Commission also determined to take no further action and closed its file as it pertains to you. The Factual and Legal Analysis, which formed a basis for the Commission's finding, is attached for your information.

The file will be made public within 30 days after this matter has been closed with respect to all other respondents involved. You are advised that the confidentiality provisions of 2 U.S.C. § 437g(a)(12)(A) still apply with respect to all respondents still involved in this matter.

If you have any questions, please contact Jane Whang, the attorney assigned to this matter, at (202) 219-3690.

Sincerely,

Danny L. McDonald

Danny L. McDonald
Chairman

Enclosure
Factual and Legal Analysis

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FEDERAL ELECTION COMMISSION

FACTUAL AND LEGAL ANALYSIS

MUR 4108

RESPONDENT: Paul Erickson

I. BACKGROUND

This matter was generated by an audit of the Buchanan for President, Inc., Committee (the "Committee") and Angela M. Buchanan, as treasurer, undertaken in accordance with 26 U.S.C. § 9038(a). The Committee was the principal campaign committee for Patrick J. Buchanan, a candidate for the presidential nomination of the Republican Party in 1992. Angela M. Buchanan became treasurer of the Committee on March 1, 1993.

II. FACTUAL AND LEGAL ANALYSIS

The Federal Election Campaign Act of 1971, as amended (the "Act") prohibits any person to make contributions to any candidate and his or her authorized political committees, with respect to any election for Federal Office, which in the aggregate, exceed $1,000. 2 U.S.C. § 441a(a). A "contribution" includes a gift, subscription, loan, advance, or deposit of money or anything of value. 11 C.F.R. § 100.7(a)(1)(iii). Unless exempted under 11 C.F.R. § 100.7(b), the provision of goods or services without charge or at a charge less than the usual and normal rate for such goods or services is a contribution. Id.

An individual's payment from his or her personal funds, including a personal credit card, for goods, services, or other expenditures made on behalf of a political committee is a contribution unless that payment is exempted from the definition of contribution under 11 C.F.R. § 100.7(b)(8). 11 C.F.R. § 116.5. However, an individual's payment for his or her own transportation or usual and normal subsistence expenses incurred while traveling on behalf of a candidate or political committee will not be considered a contribution if the individual is reimbursed within 60 days after the closing date of the billing statement on which the charges first appear if the payment was made with a personal credit card, or 30 days after the date that expenses were incurred if cash was used. 11 C.F.R. § 116.5(b).1/ If, however, an individual incurs expenses for the subsistence of others who are traveling on behalf of the campaign, a contribution occurs regardless of when the individual pays the expenses or when the committee reimburses the individual. 11 C.F.R. § 116.5; *see also* Explanation and Justification of 11 C.F.R. § 116.5(b), 55 *Fed. Reg*. 26382 (June 27, 1989).

During the period from December 1991 through June 1992, staff member Paul Erickson contributed $7,719 to the Committee in the form of staff advances.2/ Mr. Erickson's advances were made on behalf of other individuals traveling for the Candidate or were untimely reimbursed. The amount of $7,719 was outstanding for approximately 13-21 days until it was repaid by the Committee.

1/ Additionally, an individual's unreimbursed payments up to $1,000 per single election for transportation or subsistence expenses incurred on behalf of a campaign are not considered to be contributions. *See* 11 C.F.R. § 100.7(b)(8).

2/ This amount excludes $1,000 incurred by Mr. Erickson for his own travel and subsistence.

As noted, an advance will automatically be considered an in-kind contribution if it is untimely reimbursed pursuant to § 116.5(b) or incurred for other than an individual's personal transportation or subsistence. See Explanation and Justification of 11 C.F.R. § 116.5(b), 55 Fed. Reg. 26382 (June 27, 1989). Thus, Mr. Erickson's in-kind contribution was $7,719 in excess of the contribution limitations.

Therefore, there is reason to believe that Paul Erickson violated 2 U.S.C. § 441a(a)(1)(A).

PATTON BOGGS, L.L.P.
2550 M STREET, N.W.
WASHINGTON, D.C. 20037-1350
(202) 457-6000

FACSIMILE (202) 457-6315

WRITER'S DIRECT DIAL

(202) 457-6032

September 14, 1995

Via Telecopy

Ms. Jane Whang
Office of the General Counsel
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

MUR 4108

RECEIVED
FEDERAL ELECTION COMMISSION
OFFICE OF GENERAL COUNSEL
SEP 15 11 39 AM '95

Re: ***MUR/Buchanan for President, Inc.***

Dear Jane:

In response to your recent correspondence concerning the Matters Under Review for Buchanan for President, Inc. (the "Committee"), please understand that the Committee wishes to participate in the conciliation process suggested in the letter. In addition, as I have indicated in recent telephone conversations, the Committee wishes to discuss settlement of *Buchanan for President, Inc. v. FEC*, (D.C. Cir.) which is pending before the Court of Appeals for the D.C. Circuit.

Please telephone me at your earliest convenience to set a date to meet on these topics.

Sincerely,

John C. Martin

cc: Angela M. Buchanan
Scott Mackenzie

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PATTON BOGGS, L.L.P.
2550 M STREET, N.W.
WASHINGTON, D.C. 20037-1350
(202) 457-6000

FACSIMILE: (202) 457-6315

WRITER'S DIRECT DIAL

202-457-6032

October 27, 1995

Via Fax and Mail

Ms. Jane Whang
Office of the General Counsel
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Re: ***Mitigating Factors, MUR # 4108 -- Buchanan for President, Inc.***

Dear Jane:

This letter follows up on our recent conversations concerning the mitigating factors present in the Buchanan for President Matter Under Review (No. 4108). As you know, much of our discussion has focused on the candidate and staff advances

1. First, as you know this regulation was applied for the first time to the 1992 Presidential cycle. Thus, neither this committee nor any other committee had the benefit of the Commission's interpretation before it attempted to comply.

2. While we may differ as to what is the correct interpretation of the regulations, I believe there is no question but what ours is a plausible reading. That is, the Committee quite rationally believed that the regulation permitted sixty days from the time that the bills were due for reimbursement. If this were the accepted interpretation, none of the matters at issue would be violations.

3. Since the advances were reimbursed within a very short time, the gravity of this violation certainly cannot be viewed as significant. Clearly, the harm that the rule is attempting to address is not present in this instance.

4. If the Commission were to accept the Committee's view that the advances should be ordered according to the payment due dates, even under the Commission's general approach to the regulations, the magnitude of the violation is very small.

5. In virtually every other respect, the Committee's compliance was exemplary. Particularly for a candidate who received such a very large number of contributions, the Committee's level of adherence to FEC regulations was extraordinary. This good faith simply should not be punished.

Thank you for your consideration of this offer. I look forward to the resolution of these matters.

Sincerely,

John C. Martin

cc: The Honorable Angela Buchanan
Mr. Scott Mackenzie

BEFORE THE FEDERAL ELECTION COMMISSION

In the Matter of	)		
Buchanan for President, Inc.,	)	MUR 4108	SENSITIVE
and Angela M. Buchanan,	)		
as treasurer	)		

GENERAL COUNSEL'S REPORT

I. BACKGROUND

On August 31, 1995, the Commission found reason to believe that Buchanan for President, Inc. (the "Committee") and Angela M. Buchanan, as treasurer, violated 2 U.S.C. § 441b(a), by accepting prohibited contributions totaling $8,166, and 2 U.S.C. § 441a(f) by accepting $53,759 in direct excessive contributions and $53,251 in excessive contributions in the form of staff advances.[1] On this date, the Commission also approved a conciliation agreement for the Committee, which contained a civil penalty

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[1] This matter was internally generated by an audit of the Committee and the treasurer pursuant to 26 U.S.C. § 9038(a).

II. PROPOSED CONCILIATION AGREEMENT

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RECOMMENDATIONS

1. Approve the attached conciliation agreement;

2. Approve the appropriate letter; and

3. Close the file in this matter.

3/4/91
Date

Lawrence M. Noble
General Counsel

BEFORE THE FEDERAL ELECTION COMMISSION

In the Matter of)
)
Buchanan for President, Inc. and) MUR 4108
Angela M. Buchanan, as treasurer.)

CERTIFICATION

I, Marjorie W. Emmons, Secretary of the Federal Election Commission, do hereby certify that on March 11, 1996, the Commission decided by a vote of 5-0 to take the following actions in MUR 4108:

1. Approve the conciliation agreement, as recommended in the General Counsel's Report dated March 4, 1996.

2. Approve the appropriate letter, as recommended in the General Counsel's Report dated March 4, 1996.

3. Close the file in this matter.

Commissioners Aikens, Elliott, McDonald, McGarry, and Thomas voted affirmatively for the decision.

Attest:

3-11-96
Date

Delores Hardy
for Marjorie W. Emmons
Secretary of the Commission

Received in the Secretariat:	Mon.,	March 4, 1996	3:53 p.m.
Circulated to the Commission:	Tues.,	March 5, 1996	11:00 a.m.
Deadline for vote:	Fri.,	March 8, 1996	4:00 p.m.

bjr

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

March 13, 1996

John C. Martin, Esq.
Patton Boggs, L.L.P.
2550 M Street, N.W.
Washington, D.C. 20037-1350

RE: MUR 4108
Buchanan for President, Inc., and
Angela Buchanan, as treasurer

Dear Mr. Martin:

On March 11, 1996, the Federal Election Commission accepted the signed conciliation agreement submitted on your clients' behalf in settlement of a violation of 2 U.S.C. §§ 441b(a) and 441a(f), provisions of the Federal Election Campaign Act of 1971, as amended ("the Act"). Accordingly, the file has been closed in this matter.

The confidentiality provisions at 2 U.S.C. § 437g(a)(12) no longer apply and this matter is now public. In addition, although the complete file must be placed on the public record within 30 days, this could occur at any time following certification of the Commission's vote. If you wish to submit any factual or legal materials to appear on the public record, please do so as soon as possible. While the file may be placed on the public record before receiving your additional materials, any permissible submissions will be added to the public record upon receipt.

Information derived in connection with any conciliation attempt will not become public without the written consent of the respondent and the Commission. *See* 2 U.S.C. § 437g(a)(4)(B). The enclosed conciliation agreement, however, will become a part of the public record.

Enclosed you will find a copy of the fully executed conciliation agreement for your files. Please note that the civil penalty is due within 180 days of the conciliation agreement's effective date, or no later than September 9, 1996. If you have any questions, please contact me at (202) 219-3690.

Sincerely,

Jane J. Whang
Attorney

Enclosure
Conciliation Agreement

BEFORE THE FEDERAL ELECTION COMMISSION

In the Matter of

	)
Buchanan for	) MUR 4108
President, Inc., and	)
Angela M. Buchanan,	)
as treasurer	)

CONCILIATION AGREEMENT

This matter was initiated by the Federal Election Commission ("Commission"), pursuant to information ascertained in the normal course of carrying out its supervisory responsibilities. The Commission found reason to believe that the Buchanan for President, Inc. Committee, and Angela M. Buchanan, as treasurer, ("Respondents") violated 2 U.S.C. § 441a(f).

NOW THEREFORE, the Commission and the Respondents, having participated in informal methods of conciliation, prior to a finding of probable cause to believe, do hereby agree as follows:

I. The Commission has jurisdiction over the Respondents and the subject matter of this proceeding, and this agreement has the effect of an agreement entered pursuant to 2 U.S.C. § 437g(a)(4)(A)(i).

II. Respondents had a reasonable opportunity to demonstrate that no action should be taken in this matter.

III. Respondents enter voluntarily into this agreement with the Commission.

IV. The pertinent facts in this matter are as follows:

1. Patrick J. Buchanan was a candidate for the nomination of the Republican Party for the office of President of the United States for the election held in November 1992. Buchanan for President, Inc. (the "Committee") was the authorized committee of Mr. Buchanan (the "Candidate") and, as such, was authorized to receive contributions on behalf of Mr. Buchanan.

2. Angela M. Buchanan has been treasurer of the Committee since March 1993.

Prohibited Corporate Contributions

3. Pursuant to 2 U.S.C. § 441b(a), it is unlawful for a corporation to make a contribution or expenditure in connection with a federal election, or for any candidate or political committee to accept such a contribution.

4. Respondents accepted an in-kind corporate contribution totaling $864 from the Tampa Airport Marriott.

5. During an audit conducted by the Commission, the Commission identified through the Committee's receipts data base that the Committee accepted three prohibited corporate contributions totaling $900.

6. In addition, the Commission also conducted a sample review of contributions accepted by the Committee to determine whether the Respondents accepted contributions from contributors who were prohibited from making contributions pursuant to 2 U.S.C. § 441b(a). In the sample review, the Commission identified contributions totaling $1,250 that were prohibited.

7. Based on the prohibited contributions identified in the sample review described in paragraph IV.6., the Commission projected that Respondents accepted additional prohibited contributions totaling $6,402.

8. On March 31, 1995, Respondents disgorged $8,166, representing the sum of unlawful corporate contributions, to the United States Treasury.

Excessive Contributions

9. Pursuant to 2 U.S.C. § 441a(a)(1)(A), it is unlawful for a person to make contributions to any candidate and his authorized political committees with respect to any election for federal office which, in the aggregate, exceed $1,000.

10. Pursuant to 2 U.S.C. § 441a(f), it is unlawful for a committee to accept a contribution in violation of the limitations set forth in 2 U.S.C. § 441a(a)(1)(A).

11. In its review of the Committee's receipts, the Commission identified excessive contributions totaling $35,480 that the Respondents received from 104 individuals.

12. In addition, the Commission also conducted a separate sample review of contributions to determine whether Respondents accepted contributions from contributors who were prohibited from making contributions pursuant to 2 U.S.C. § 441a(a)(1)(A). Based on the sample review, the Commission determined that the Respondents additionally accepted $18,279 in excessive contributions.

13. On March 31, 1995, Respondents disgorged $53,759, representing the sum of unlawful excessive contributions to the United States Treasury.

Excessive Contributions in the Form of Staff Advances

14. Under 11 C.F.R. § 116.5, staff advances that were made on behalf of other individuals' travel and subsistence are automatically considered to be in-kind contributions.

15. Pursuant to 11 C.F.R. § 116.5, a staff advance incurred for an individual's personal travel and subsistence while traveling on behalf of a candidate or committee will be considered a contribution to the candidate or committee, unless it is reimbursed within 30 days if cash was used, or 60 days after the closing date of the billing statement on which the charges first appear if a personal credit card was used.

16. Under 2 U.S.C. § 431(8)(A), a "contribution" means a gift, subscription, loan, advance, or deposit of money, or anything of value for the purpose of influencing an election for Federal office; or under 26 U.S.C. § 9032(4), made on or after the beginning of the calendar year immediately preceding the calendar year of the presidential election.

17. Pursuant to 11 C.F.R. § 100.7(a)(i)(B), a loan is a contribution at the time it is made and is a contribution to the extent that it remains unpaid.

18. No candidate shall knowingly make expenditures from his personal funds, or the personal funds of his immediate family, in connection with his campaign for nomination for election to the office of President in excess of, in the aggregate, $50,000. 26 U.S.C. § 9035(a); 11 C.F.R. § 9035.2(a).

19. Respondents accepted a total of $53,251 in excessive in-kind contributions in the form of staff advances from three individuals: Janet Fallon; Paul Erickson; and Patrick

Buchanan. Patrick Buchanan had an outstanding loan of $50,000 to his Committee at the time that he made his staff advances.

20. The staff advances by these three individuals were either on behalf of other individuals' travel and subsistence, or were reimbursed beyond the time frames set forth in 11 C.F.R. § 116.5. The Committee contends that it believed that staff advances would be treated like other excessive contributions that could be refunded, redesignated, or reattributed within 60 days, pursuant to 11 C.F.R. § 103.3(b)(3). The Commission has rejected this position. The Committee believes it reimbursed each individual's staff advances within a sixty-day period.

V. 1. Respondents violated 2 U.S.C. § 441b(a) by accepting $8,166 in prohibited contributions.

2. Respondents violated 2 U.S.C. § 441a(f) by accepting $53,759 in excessive contributions.

3. Respondents violated 2 U.S.C. § 44a(f) by accepting $53,251 in excessive contributions in the form of staff advances.

VI. Respondents, in settlement, will pay a civil penalty to the Federal Election Commission in the amount of $20,000 pursuant to 2 U.S.C. § 437g(a)(5)(A), within 180 days of the effective date of this agreement.

VII. The Commission, on request of anyone filing a complaint under 2 U.S.C. § 437g(a)(1) concerning the matters at issue herein, or on its own motion, may review compliance with this agreement. If the Commission believes that Section VI of this agreement or any requirement thereof has been violated, it may institute a civil action for relief in the United States District Court for the District of Columbia.

VIII. This agreement shall become effective as of the date that all parties hereto have executed same and the Commission has approved the entire agreement.

IX. Respondents shall have no more than 180 days from the date this agreement becomes effective to comply with and implement the requirements contained in this agreement and to so notify the Commission.

X. This Conciliation Agreement constitutes the entire agreement between the parties on the matters raised herein, and no other statement, promise, or agreement, either written or oral,made by either party or by agents of either party, that is not contained in this written agreement shall be enforceable.

FOR THE COMMISSION:

Lawrence M. Noble
General Counsel

3/13/96
Date

FOR THE RESPONDENT:

John C. Martin
Patton Boggs, L.L.P.
2550 M Street, N.W.
Washington, D.C. 20037

2/28/96
Date

Counsel, Buchanan for President, Inc.

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

March 28, 1996

Patrick J. Buchanan
6862 Elm Street, Suite 210
McLean, VA 22101

RE: MUR 4108
Patrick J. Buchanan

Dear Mr. Buchanan:

This is to advise you that this matter is now closed. The confidentiality provisions at 2 U.S.C. § 437g(a)(12) no longer apply and this matter is now public. In addition, although the complete file must be placed on the public record within 30 days, this could occur at any time following certification of the Commission's vote. If you wish to submit any factual or legal materials to appear on the public record, please do so as soon as possible. While the file may be placed on the public record before receiving your additional materials, any permissible submissions will be added to the public record upon receipt.

If you have any questions, please contact me at (202) 219-3690.

Sincerely,

Jane J. Whang
Attorney

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

March 28, 1996

Janet Fallon
1201 Braddock Road
Alexandria, VA 22314

RE: MUR 4108
Janet Fallon

Dear Ms. Fallon:

This is to advise you that this matter is now closed. The confidentiality provisions at 2 U.S.C. § 437g(a)(12) no longer apply and this matter is now public. In addition, although the complete file must be placed on the public record within 30 days, this could occur at any time following certification of the Commission's vote. If you wish to submit any factual or legal materials to appear on the public record, please do so as soon as possible. While the file may be placed on the public record before receiving your additional materials, any permissible submissions will be added to the public record upon receipt.

If you have any questions, please contact me at (202) 219-3690.

Sincerely,

Jane J. Whang
Attorney

9604373 1336

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

March 28, 1996

Paul Erickson
1425 S. Eads Street
Alexandria, VA 22202

RE: MUR 4108
Paul Erickson

Dear Mr. Erickson:

This is to advise you that this matter is now closed. The confidentiality provisions at 2 U.S.C. § 437g(a)(12) no longer apply and this matter is now public. In addition, although the complete file must be placed on the public record within 30 days, this could occur at any time following certification of the Commission's vote. If you wish to submit any factual or legal materials to appear on the public record, please do so as soon as possible. While the file may be placed on the public record before receiving your additional materials, any permissible submissions will be added to the public record upon receipt.

If you have any questions, please contact me at (202) 219-3690.

Sincerely,

Jane J. Whang

Jane J. Whang
Attorney

9604373 1337

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

THIS IS THE END OF MUR # 4108

DATE FILMED 4-3-96 CAMERA NO. 3

CAMERAMAN JmH

96043731338

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

Date: 9/9/96

✓ Microfilm

___ Public Records

___ Press

THE ATTACHED MATERIAL IS BEING ADDED TO CLOSED MUR 4108

96043743971

PATTON BOGGS, L.L.P.
2550 M STREET, N.W.
WASHINGTON, D.C. 20037-1350
(202) 457-6000

FACSIMILE: (202) 457-6315

WRITER'S DIRECT DIAL

(202) 457-6000

September 4, 1996

VIA TELECOPIER AND COURIER

Kim Bright-Coleman
Federal Election Commission
Office of General Counsel
999 E Street, N.W., Sixth Floor
Washington, D.C. 20463

Dear Ms. Bright-Coleman:

Per the terms of the conciliation agreement for MUR 4108, enclosed is a check in the amount of $20,000.00 that represents payment in full to settle this matter.

Sincerely yours,

John C. Martin
Daniel R. Addison

Enclosure
JCM/dra

cc: Scott Mackenzie

PATTON BOGGS, LLP 6 0 4 3 7 4 3 9 4 8
2550 M Street, N.W.
Washington, D.C. 20037-1350

NATIONSBANK OF D.C., N.A.
WASHINGTON, D.C. 20006
15-120/540

071625

CHECK DATE	CHECK NUMBER
09/05/96	71625

CHECK AMOUNT
***$20,000.00

NOT VALID AFTER SIX MONTHS
TWO SIGNATURES REQUIRED FOR
CHECKS $5,000.00 OR MORE

TWENTY THOUSAND AND 00/100 DOLLARS

TO THE ORDER OF UNITED STATES TREASURY

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

⑈071625⑈ ⑆054001204⑆ 1933061173⑈

PATTON BOGGS, L.L.P.

071625

INVOICE NUMBER	INVOICE DATE	NET AMOUNT
PAYOFF4108	09/04/96	20,000.00

CHECK NO	TOTAL
71625	$20,000.00

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

September 6, 1996

TWO WAY MEMORANDUM

TO: OGC Docket

FROM: Rosa E. Swinton, Accounting Technician — Leslie D. Brown, Disbursement Technician

SUBJECT: Account Determination for Funds Received

We recently received a check from PATTON BOGGS LLP, check number 71625, dated 9-5-96, for the amount of $20,000.00. A copy of the check and any correspondence is being forwarded. Please indicate below which account the funds should be deposited and give the MUR/Case number and name associated with the deposit.

TO: Rosa E. Swinton, Accounting Technician — Leslie D. Brown, Disbursement Technician

FROM: OGC Docket By aa

SUBJECT: Disposition of Funds Received

In reference to the above check in the amount of $20,000.00, the MUR/Case number is 4108 and in the name of Buchanan for President, Inc. . Place this deposit in the account indicated below:

- ___ Budget Clearing Account (OGC), 95F3875.16
- ✓ Civil Penalties Account, 95-1099.160
- ___ Other: ______________________

Anita Alexander
Signature

9-6-96
Date

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

Date: 10/7/96

✓ Microfilm

Public Records

Press

THE ATTACHED MATERIAL IS BEING ADDED TO CLOSED MUR 4108

9 6 0 4 3 7 6 1 4 6 4

PATTON BOGGS, L.L.P.
2550 M STREET, N.W.
WASHINGTON, D.C. 20037-1350
(202) 457-6000
FACSIMILE: (202) 457-6315

WRITER'S DIRECT DIAL

(202) 457-6000

September 4, 1996

<u>**VIA TELECOPIER AND COURIER**</u>

Kim Bright-Coleman
Federal Election Commission
Office of General Counsel
999 E Street, N.W., Sixth Floor
Washington, D.C. 20463

Dear Ms. Bright-Coleman:

Per the terms of the conciliation agreement for <u>MUR 4108</u>, enclosed is a check in the amount of $20,000.00 that represents payment in full to settle this matter.

Sincerely yours,

John C. Martin
Daniel R. Addison

Enclosure
JCM/dra

cc: Scott Mackenzie

206029

96043761465

9 6 0 4 3 7 6 1 4 6

PATTON BOGGS, L.L.P.
2550 M Street, N.W.
Washington, D.C. 20037-1350

NATIONSBANK OF D.C., N.A.
WASHINGTON, D.C. 20006
15-120/540

071625

CHECK DATE	CHECK NUMBER
09/05/96	71625

CHECK AMOUNT
***$20,000.00

TWENTY THOUSAND AND 00/100 DOLLARS

NOT VALID AFTER SIX MONTHS
TWO SIGNATURES REQUIRED FOR
CHECKS $5,000.00 OR MORE

TO THE ORDER OF UNITED STATES TREASURY

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

⑈071625⑈ ⑆054001204⑆ 1933061173⑈

PATTON BOGGS, L.L.P.

071625

INVOICE NUMBER	INVOICE DATE	NET AMOUNT
PAYOFF410B	09/04/96	20,000.00

CHECK NO	TOTAL
71625	$20,000.00

RECEIVED
FEDERAL ELECTION
COMMISSION
ACCOUNTING OFFICE

SEP 10 11 31 AM '96

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RECEIVED
FEDERAL ELECTION
COMMISSION
OFFICE OF GENERAL
COUNSEL

SEP 6 3 13 PM '96

September 6, 1996

TWO WAY MEMORANDUM

TO: OGC Docket

FROM: Rosa E. Swinton, Accounting Technician; Leslie D. Brown, Disbursement Technician

SUBJECT: Account Determination for Funds Received

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==

TO: Rosa E. Swinton, Accounting Technician; Leslie D. Brown, Disbursement Technician

FROM: OGC Docket By AA

SUBJECT: Disposition of Funds Received

In reference to the above check in the amount of $20,000.00, the MUR/Case number is 4108 and in the name of Buchanan for President, Inc.. Place this deposit in the account indicated below:

___ Budget Clearing Account (OGC), 95F3875.16

✓ Civil Penalties Account, 95-1099.160

___ Other: ______________________

Anita Alexander
Signature

9-6-96
Date

9 6 0 4 3 7 6 1 4 6 7

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RECEIVED
FEDERAL ELECTION COMMISSION
OFFICE OF GENERAL COUNSEL
SEP 12 10 13 AM '96

September 11, 1996

John C. Martin
Daniel R. Addison
Patton Boggs, L.L.P.
2550 M Street, NW
Washington, DC 20037-1350

To Whom It May Concern:

We are returning your check dated September 5, 1996, in the amount of $20,000.00, for the reason indicated below.

- ☒ Check not signed properly. According to statement on your check, it requires two signatures if over $5,000.00 in order to be considered valid.
- ☐ Check not made to proper payee. The check must be made payable to the "Federal Election Commission."
- ☐ The numeric amount does not agree with the written amount.
- ☐ Other:

Please take the appropriate action and return the material to us. If you have any questions, please call 219-7169.

Sincerely,

Leslie D. Brown

Leslie D. Brown
Disbursing Technician

Enclosure

cc: Office of General Counsel

9604376148