

**State of Minnesota
Campaign Finance and Public Disclosure Board**

**Findings, Conclusions, and Order in the Matter of the Staff Review of the House
Republican Campaign Committee (HRCC)**

The House Republican Campaign Committee (HRCC) is a political party unit registered with the Campaign Finance and Public Disclosure Board. In November 2014, the HRCC asked to adjust the ending cash balance on its 2013 year-end report because it could not account for \$7,766.54 in deposits. If granted, this would have been the HRCC's second balance adjustment in two years. In 2012, the Board allowed the HRCC to reduce the ending cash balance on its 2010 year-end report to account for \$10,280.59 in expenditures for which it had no records.

Although the HRCC initially believed that the reconciliation issue was confined to 2013, it soon became clear that issues also existed for 2011 and 2012, and that the amount of the 2010 adjustment may have been incorrect. Board staff therefore began a preliminary inquiry into the matter in February of 2015. Because 2010 appeared to be the year where the HRCC's financial discrepancies had started, Board staff started with 2010 to verify that the balance adjustment granted for that year was correct. Board staff planned to reconcile forward from 2010.

The HRCC, however, did not promptly respond to Board requests for information for several reasons. First, although party units must retain financial records for four years, the HRCC did not have records on hand for all of its receipts and expenditures. The party unit therefore had to contact its financial institutions to obtain copies of those records. One of the financial institutions did not respond promptly to the party unit's requests for documentation.

In addition, since 2010, the HRCC has directly employed only one staff member. This staff member typically worked part-time during the legislative session and then moved to full-time for the rest of the year. In 2014, the HRCC hired a new person as its staff member. The terminal illness of the staff member's spouse in 2015 and 2016 also affected the progress of the inquiry.

By early 2016, Board staff had completed the 2010 reconciliation.¹ Because that inquiry had suggested that the HRCC had not been keeping adequate records of its financial transactions, the executive director elevated the matter to a staff review, which is a form of investigation, on January 14, 2016.

During the winter of 2016, the discrepancies for 2011 were resolved without a full audit and the focus of the staff review moved to the year 2012.² In June 2016, the HRCC engaged an outside accountant to prepare reconciliation worksheets for the staff review. For the reasons listed above, the accountant also had difficulty obtaining records and prompt responses from the HRCC.

¹ The 2010 reconciliation showed that the original balance adjustment was nearly correct and that the HRCC's report balance needed to be reduced by an additional \$115.69.

² The 2011 reconciliation showed that the HRCC needed to 1) add a \$863 payment to the report; 2) subtract voided payments of \$732.52 and \$4,228.72; and 3) adjust the report balance by (\$752.20).

In October 2016, the accountant provided staff an initial 2012 reconciliation worksheet but that reconciliation was unacceptable for two reasons. First, it was based on aggregate contribution and expenditure amounts from reports that the HRCC had already acknowledged were incorrect. The reconciliation then compared those aggregate figures to aggregate bank balances that showed nothing about the individual transactions that had occurred in those accounts, including whether those transactions should have been reported in 2011, 2012, or 2013. The executive director instructed the HRCC to complete a reconciliation worksheet for 2012 based on actual bank records and to attribute the individual financial transactions to the correct reporting year.

The staff review stalled again in November 2016 when the HRCC's lone staff member filed for, ran in, and then won a February 14, 2017, special election for a seat in the Minnesota House of Representatives. The staff member immediately began serving full-time as a legislator, which again limited her availability to the HRCC and the staff review. The HRCC left the staff member's position vacant during this time.

In October 2017, the HRCC's accountant submitted reconciliation worksheets showing all of the HRCC's financial activities for the years 2012 through 2015 and was nearly finished with the 2016 reconciliation. During staff's review of these reconciliations, however, it became apparent that they included information from the financial accounts of the HRCC's federal political committee. Staff therefore directed the HRCC to prepare new reconciliation worksheets that did not include any federal account information.

The HRCC submitted new reconciliation worksheets for the years 2012 through 2016 in the summer of 2018. These reconciliations attributed individual financial transactions to the correct reporting year and did not include any federal committee information. The reconciliation worksheets showed that there were discrepancies in every year between the balances on the HRCC's reports and the reconciled balances in the HRCC's bank accounts. The reconciliations also showed that the HRCC had not correctly reported its receipts or expenditures in any of the subject years. The chart below summarizes the balance, receipt, and expenditure discrepancies between the HRCC's reports and its bank accounts for each year. The chart also includes 2017 although the HRCC did not provide the reconciliation for that year until the staff review was nearly finished. A more detailed summary of the discrepancies is attached to this order as Exhibit 1.

Year	Beg Balance Discrepancy	Receipts Discrepancy	Expenditure Discrepancy	End Balance Discrepancy
2012	(4,966.13)	(38,537.31)	(60,912.02)	17,408.58
2013	17,408.58	32,393.38	43,306.10	6,495.86
2014	29,991.06	(25,629.87)	1,847.00	2,514.19
2015	55,471.74	459.23	961.78	54,969.19
2016	54,969.19	(83,099.92)	(53,801.03)	25,670.30
2017	25,670.30	62,844.83	(25,784.55)	114,299.68

(number) means report showed that number less than the bank; number without () means report showed that number more than the bank

After the receipt and expenditure discrepancies for each year were identified, the HRCC reviewed its records to try to find a reason for those discrepancies other than that the transaction simply had not been reported. The chart below shows that except for 2012 and 2017, the HRCC was able to determine why the expenditures on a report did not match the expenditures in its bank account. The HRCC was not able to find explanations for the large receipt discrepancies in 2012, 2014, 2016, or 2017.

Year	Receipt discrepancy	Explanation	Expenditure discrepancy	Explanation
2012	(38,537.31)	None	(60,912.02)	None
2013	32,393.38	On-line contributions double reported	43,306.10	\$40,164.90 expense double reported
2014	(25,629.87)	None	1,847.00	None
2015	459.23	None	961.78	None
2016	(83,099.92)	None	(53,801.03)	\$50,000 expense omitted
2017	62,844.83	None	(25,784.55)	None

(number) means report showed that number less than the bank; number without () means report showed that number more than the bank

After the reconciliation worksheets for the years 2012 through 2016 were finished, the party unit's attorney, R. Reid LeBeau, gave a statement under oath to the Board on October 15, 2018. Mr. LeBeau provided the statement because he was the person most familiar with the HRCC's general operations from 2010 through the present. Mr. LeBeau stated that during his tenure, four different people had served as the HRCC's treasurer of record. Mr. LeBeau said that the HRCC staff member, not the treasurer, was responsible for the day-to-day financial operations of the party unit and initially prepared the reports that the treasurer would certify and file with the Board.

Mr. LeBeau stated that when the HRCC asked for the balance adjustment in 2014, it adopted procedures that were intended to address the recordkeeping issues that had led to the balance adjustment request. Those procedures primarily included recording contributions and expenditures more frequently. Mr. LeBeau stated that the HRCC believed that if the accounting and recordkeeping issues were resolved, the reports to the Board that relied on those records would be accurate. Mr. LeBeau said, however, that an entity "can have protocols and procedures all day long, but you have to have people that . . . diligently follow [those procedures]." Mr. LeBeau was not aware of any oversight measures that the HRCC had adopted to ensure that the new protocols were followed or that its reports of receipts and expenditures accurately reflected its financial transactions. Mr. LeBeau also said that from November 2016 through May 2017 when the staff member was running for and serving in the legislature, the HRCC's financial operations essentially were done by committee.

On November 28, 2018, the HRCC submitted written responses to questions that Mr. LeBeau had not been able to answer at his statement. The responses confirmed that the HRCC's financial activities were separate from the financial activities of the federal political committee. In its response, the HRCC also stated that it would take the following actions to ensure that in

the future, it kept the records required by Chapter 10A and filed accurate reports of its financial activities:

- 1) Maintain dedicated office staff to oversee its deposits and reports to the Board;
- 2) Require the office staff to attend annual Board and Federal Election Commission (FEC) reporting and compliance workshops for a period of five years and provide annual certifications of attendance to the Board;
- 3) For a minimum of five years, retain an outside auditing firm that has staff knowledgeable in Minnesota and federal campaign finance reporting to perform monthly reconciliations of all bank accounts and to be responsible for reporting to the Board and the FEC;
- 4) Provide, by and through its auditors, quarterly certifications to the Board for the next five years that it is maintaining necessary and adequate records;
- 5) Retain an accounting firm in 2019 to formally audit its books and procedures and make recommendations for corrective actions and provide the audit results to the Board; and
- 6) Retain an accounting firm to conduct two formal audits within a five-year period and provide the audit results to the Board.

Analysis

To help ensure that the public knows where money collected for political purposes has come from and how that money has been spent, party units must disclose all of their financial transactions on reports that are filed with the Board. Minn. Stat. § 10A.20, subd. 3. Chapter 10A also requires party units to obtain and maintain internal records of their financial transactions. Minnesota Statutes section 10A.025, subdivision 3, specifically provides as follows:

A person required to file a report or statement or who has accepted record-keeping responsibility for the filer must maintain records on the matters required to be reported, including vouchers, canceled checks, bills, invoices, worksheets, and receipts, that will provide in sufficient detail the necessary information from which the filed reports and statements may be verified, explained, clarified, and checked for accuracy and completeness. The person must keep the records available for audit, inspection, or examination by the board or its authorized representatives for four years from the date of filing of the reports or statement or of changes or corrections to them.

See *also* Minn. Stat. § 10A.13 (requiring party units to keep accounts of all receipts and expenditures and obtain receipted bills for all expenditures over \$100). When a report filed with the Board does not accurately disclose all of a party unit's transactions, the party unit must promptly amend that report. Minn. Stat. § 10A.025, subd. 4.

The Board may impose a civil penalty of up to \$3,000 on a party unit that is affiliated with a person who knowingly violates the recordkeeping provisions. Minn. Stat. § 10A.025, subd. 3 (b). The Board also may impose a civil penalty of up to \$3,000 against a party unit affiliated with a person who signs and certifies to be true a report knowing that it contains false information or knowing that it omits required information. Minn. Stat. § 10A.025, subd. 2 (e). Finally, the Board may impose a civil penalty of up to \$3,000 against a party unit affiliated with a person who knowingly provides false or incomplete information to a treasurer with the intent that the treasurer will rely on that information in signing and certifying a report to be true. Minn. Stat. § 10A.025, subd. 2 (e).

The record here shows that the HRCC and its staff knew that the party unit was required to keep records of all its financial transactions. In its May 2, 2012, request for the \$10,280.59 balance adjustment for 2010, the HRCC justified its request, in part, on the party unit's knowledge of the applicable recordkeeping requirements in Chapter 10A. When the HRCC asked for a second balance adjustment in 2014 because it had no records for nearly \$8,000 in contributions received the previous year, the party unit explicitly stated that it had put new protocols in place to prevent future accounting and reporting errors. The adoption of those protocols shows that the HRCC knew of its recordkeeping obligations under Chapter 10A. Finally, after the preliminary inquiry began in November 2014 and Board staff began asking for financial information for each year, the HRCC certainly knew that it needed to obtain and retain records to support the transactions on its campaign finance reports.

Yet despite this knowledge, the HRCC and its staff failed to retain records "that provide in sufficient detail the necessary information from which the filed reports and statements may be verified, explained, clarified, and checked for accuracy and completeness." Minn. Stat. § 10A.025, subd. 3. The staff review showed that the HRCC did not have records on hand to verify, explain, clarify, or check its reports for the years 2012 through 2017. Instead, the party unit had to expend considerable time and effort to obtain those records from its financial institutions. In addition, the HRCC did not have monthly, or even annual, reconciliation worksheets showing how the amounts on its reports reconciled with the amounts in its bank accounts. The record shows that the accountant hired by the HRCC had to create those reconciliations for the staff review. Even after the reconciliation worksheets were created, the HRCC was unable to find explanations, other than that a transaction simply had not been reported correctly, for the discrepancies between its reported receipts and its actual receipts for 2012, 2014, 2016, and 2017, or for the discrepancies between its reported and actual expenditures in 2012 and 2017.

The HRCC ultimately is responsible for the inadequate recordkeeping that occurred in this matter. Despite having from one to five million dollars in annual transactions, the HRCC employed only one part-time staff member for almost half of each year to oversee those transactions. In addition, nothing in the record indicates that the HRCC's staff members had any financial background or training. Although it is understandable, and commendable, that the HRCC gave its staff member flexibility during a family member's illness, the HRCC still had an obligation during that time to ensure that its recordkeeping complied with Chapter 10A. The HRCC further abdicated this responsibility when it failed to hire anyone to cover for the staff

member from November 2016 through May 2017 when she ran for and then served in the legislature. Because the HRCC was operating by committee during this time, it is not surprising that it failed to report \$136,900.95 in receipts and expenditures on its 2016 report. Finally, even when the HRCC had a staff member in place, the record shows that the party unit did not follow the oversight measures that it had attempted to put in place to ensure that its financial protocols were being followed.

The inadequacy of the HRCC's recordkeeping led to the creation of inaccurate reports for the Board. As shown on Exhibit 1, none of the reports filed by the HRCC from 2012 through 2017 accurately reflected the party unit's actual receipts and expenditures. For example, in 2012, the HRCC failed to report \$38,537.31 in receipts and \$60,912.02 in expenditures. Although the unreported expenditures offset the unreported receipts so that the net effect on the HRCC's balance was a reduction of \$22,374.71, the total amount of transactions that were not reported in 2012 was \$99,449.33. In short, errors in reporting receipts are not balanced by errors in reporting expenditures. The chart below shows that 2015 was the only year in this time period when the HRCC's reports had total discrepancies that were less than \$25,000.

Year	Receipt discrepancy	Expenditure discrepancy	Total discrepancy	Net discrepancy
2012	(38,537.31)	(60,912.02)	99,449.33	22,374.71 in expenditures
2013	32,393.38	43,306.10	75,699.48	10,912.72 in expenditures
2014	(25,629.87)	1,847.00	27,476.87	23,782.87 in receipts
2015	459.23	961.78	1,421.01	502.55 in expenditures
2016	(83,099.92)	(53,801.03)	136,900.95	29,298.89 in receipts
2017	62,844.83	(25,784.55)	88,629.38	37,060.28 in receipts

(number) means that the report showed that number less than the reconciled bank account; number without () means report showed that number more than the bank

It is the HRCC's failure to accurately disclose its receipts and expenditures on reports filed after its balance adjustment request that most concerns the Board. In a typical balance adjustment request, the Board works with the reporting entity to resolve the discrepancy and does not impose penalties for subsequent years where the underlying transactions are correct but the same initial balance discrepancy is carried forward. In the present case, the HRCC asked in November 2014 to adjust its 2013 balance. Yet in subsequent years, the HRCC significantly compounded its balance discrepancy issue by inaccurately reporting its underlying receipts and expenditures in 2014, 2016, and 2017.

The HRCC has argued that the inaccurately reported transactions represent only a small percentage of its overall receipts and expenditures each year. When a party unit's aggregate transactions total in the millions of dollars, however, the party unit has the resources to hire the staff necessary to properly record and report those transactions. In addition, although the

discrepancies may be a small percentage of the HRCC's overall transactions, for every year except 2015, the actual dollar amounts of the inaccurately reported transactions total in the tens of thousands of dollars. In any event, the recordkeeping and reporting requirements in Chapter 10A do not contain a sliding scale for accuracy depending on the size of the account. Instead, Chapter 10A requires every party unit, regardless of size, to accurately record and then report all of its financial transactions.

Although the HRCC did not keep adequate records or file accurate reports for the years 2012 through 2017, nothing in the record suggests that the HRCC or its staff knowingly provided false or incomplete information to the party unit's treasurers or to the Board. Instead, HRCC staff prompted the party unit to make the second balance adjustment request when the reporting discrepancies were discovered in 2014. The HRCC hired an outside accountant to reconcile the discrepancies and provided all of its financial records to that accountant for her work. The HRCC then provided its financial records to Board staff so that the accountant's work could be verified. Finally, the HRCC was surprised by the extent of the discrepancies when they were compiled together into Exhibit 1. For these reasons, the record does not support a finding that HRCC staff knowingly provided false or incomplete information to a treasurer with the intent that the treasurer rely on that information in signing and certifying a report to be true. Nor does the record support a finding that any of the HRCC's treasurers signed and certified a report to be true knowing that it was false or omitted required information.

Based on the above analysis, the Board makes the following:

Findings of fact

1. The House Republican Campaign Committee (HRCC) and its staff knew that the party unit was required to keep records of its financial transactions sufficient to verify and explain the reports of receipts and expenditures that the party unit filed with the Board.
2. Despite this knowledge, the HRCC and its staff did not keep records sufficient to verify and explain its reports of receipts and expenditures for the years 2012 through 2017.
3. Because of the insufficient records, the reports that the HRCC filed for the years 2012 through 2017 do not accurately disclose all of the party unit's financial transactions. The discrepancies between the HRCC's reports and its bank accounts are detailed in Exhibit 1.
4. The HRCC has not been able to provide a reason, other than transactions simply being omitted or reported inaccurately, for the discrepancies between its reported receipts and its actual receipts in 2012, 2014, 2016, or 2017, or for the discrepancies between its reported and actual expenditures in 2012 and 2017.
5. The HRCC adopted financial protocols in November 2014 that were intended to resolve the party unit's recordkeeping and reporting issues but the HRCC did not ensure that those protocols were followed.

6. HRCC staff did not knowingly provide false or incomplete information to HRCC treasurers with the intent that the treasurers rely on that information in signing or certifying reports to be true.
7. No HRCC treasurer signed or certified a report to be true knowing that it was false or omitted required information.

Based on the analysis and the findings of fact, the Board makes the following:

Conclusions of law

1. The House Republican Campaign Committee (HRCC) violated Minnesota Statutes sections 10A.025, subdivision 3, and 10A.13, for the years 2012 through 2017 by failing to obtain and maintain records of its receipts and expenditures sufficient to verify and explain its reports of receipts and expenditures for those years.
2. The HRCC violated Minnesota Statutes section 10A.20, subdivision 3, for the years 2012 through 2017 by not filing reports that accurately disclosed all of its financial transactions.
3. The HRCC, its staff, and its treasurers did not violate the false information or false certification provisions in Minnesota Statutes section 10A.025, subdivision 2, paragraphs (b) and (c), for any reporting year that was part of this staff review.

Based on the analysis, findings of fact, and conclusions of law, the Board issues the following:

Order

1. The House Republican Campaign Committee (HRCC) must file amended year-end reports for the years 2011 through 2017. The party unit must work with Board staff to determine how to accurately report receipts and expenditures for which detailed information is not available. The executive director is authorized to make one-time adjustments to the party unit's reported ending cash balances as necessary to reconcile a reported ending cash balance with the reconciled bank balance for each reporting year. All amended reports must be filed within 60 days of the date of this order.
2. A civil penalty in the amount of \$3,000 per year is assessed against the HRCC for inadequate recordkeeping in 2012, 2013, 2014, 2016, and 2017. No civil penalty is assessed for the year 2015 because the receipt and expenditure discrepancies for that year were less than \$2,000. The HRCC must pay the \$15,000 in assessed civil penalties within 30 days after the date of this order. The amount of the civil penalty is based on the following factors:

- a) the fact that the HRCC was aware of the need to obtain and retain records due to its 2012 balance adjustment request and then the pendency of this staff review, yet the HRCC failed to obtain or retain those records;
 - b) the large dollar amount of the total discrepancies in each of the years; and
 - c) the expense that the HRCC will incur to implement the corrective actions listed in paragraph 3 of this order.
3. The HRCC must implement the following corrective actions:
- a) The HRCC must maintain dedicated office staff to oversee its deposits and reports to the Board;
 - b) The HRCC must require the office staff to attend annual Board and Federal Election Commission (FEC) reporting and compliance workshops for a period of five years and must provide annual certifications of attendance to the Board;
 - c) For five years from the date of this order, the HRCC must retain an outside auditing firm that has staff knowledgeable in Minnesota and federal campaign finance reporting to perform monthly reconciliations of all bank accounts and to review reports to the Board;
 - d) The HRCC must retain an outside auditing firm that has staff knowledgeable in Minnesota campaign finance reporting to review the amended reports required in paragraph 1 of this order;
 - e) For five years from the date of this order, the HRCC, by and through its auditors, must provide quarterly certifications to the Board that the HRCC is maintaining necessary and adequate records;
 - f) The HRCC, in 2019, must retain an accounting firm to formally audit its books and procedures and make recommendations for corrective action and must provide the audit results to the Board by December 31, 2019; and
 - g) The HRCC must retain an accounting firm to conduct two formal audits within a five-year period and must provide the audit results to the Board.
4. The Board may waive any of the on-going requirements in paragraph 3 of this order before the conclusion of the five-year period.
5. If the HRCC does not comply with the provisions of this order, the Board's executive director may request that the attorney general bring an action on behalf of the Board for the remedies available under Minnesota Statutes section 10A.34.

6. The Board investigation of this matter is concluded and hereby made a part of the public records of the Board pursuant to Minnesota Statutes section 10A.022, subdivision 5.

 /s/ Margaret Leppik
Margaret Leppik, Chair
Campaign Finance and Public Disclosure Board

Signed: January 3, 2019

Exhibit 1 - HRCC discrepancy summary - (number) means report showed that number less than bank								
Year	2010	2011	2012	2013	2014	2015	2016	2017
Beginning balance	unknown	(115.69)	(4,966.13)	17,408.58	29,991.06	55,471.74	54,969.19	25,670.30
Receipts	(1,902.72)		(38,537.31)	32,393.38	(25,629.87)	459.23	(83,099.92)	62,844.83
Expenditures	8,773.76		(60,912.02)	43,306.10	1,847.00	961.78	(53,801.03)	(25,784.55)
Ending balance	(115.69)	(752.20)	17,408.58	6,495.86	2,514.19	54,969.19	25,670.30	114,299.68
Notes		Full reconciliation not completed because initial reconciled balance discrepancy was small			Beginning balance used on rpt was about \$23,000 too high	Add'l \$52,000 incorrectly added to beginning balance on rpt		
Detail for each year								
2010	Report (Amend #4)	Bank	Difference	HRCC response				
Beginning balance	449,782.00	unknown	0.00	No response for this year				
Receipts	1,372,451.89	1,374,354.61	(1,902.72)					
Expenditures	(1,631,452.98)	(1,622,679.22)	8,773.76					
Ending balance (after adjustment)	190,780.91	190,896.60	(115.69)					
2011	Amend #1	Reconciliation using amend #1 & bank numbers	Difference	Bank only	between reconciliation & bank alone	HRCC response		
Beginning balance	190,780.91	190,896.60	(115.69)			No response for this year		
Receipts	1,012,971.47	1,012,971.47						
Exp from report	(461,659.59)	(461,659.59)						
Exp made, not rpt		(863.00)						
Exp rpt, not made		4,961.24						
Total reconciled expenditures		(457,561.35)						
Ending cash	742,092.79	746,306.72	(4,213.93)	747,058.92	(752.20)			

2012	Amend #2	Bank	Difference	HRCC response				
Beginning balance	742,092.79	747,058.92	(4,966.13)	No response for this year				
Receipts	1,906,361.40	1,944,898.71	(38,537.31)					
Expenditures	(2,608,625.83)	(2,669,537.85)	(60,912.02)					
Ending balance	39,828.36	22,419.78	17,408.58					
2013	Amend #3	Bank	Difference	HRCC response				
Beginning balance	39,828.36	22,419.78	17,408.58					
Receipts	1,006,774.06	974,380.68	32,393.38	On-line contributions double reported				
Expenditures	(545,593.98)	(502,287.88)	43,306.10	\$40,164.90 expense double-reported, remove from 2013				
Ending balance	501,008.44	494,512.58	6,495.86					
2014	Amend #2	Bank	Difference	HRCC response				
Beginning balance	524,503.64	494,512.58	29,991.06					
Receipts	2,013,421.37	2,039,051.24	(25,629.87)	\$34,533.64 refund of overpayment not reported				
Expenditures	(2,437,028.15)	(2,435,181.15)	1,847.00	\$34,533.64 overpayment not reported				
Ending balance	100,896.86	98,382.67	2,514.19					
	Note: Beg balance inexplicably increased by about \$23,000 from prior year ending balance	Note: bank balance actually is \$98,309.12; need (73.55) balance adjustment for this year						
Note: bank receipts and expenditures reconciled to remove 34,533.64 overpayment that was refunded and therefore not required to be reported								

2015	Amend #1	Bank	Difference	HRCC response				
Beginning balance	153,780.86	98,309.12	55,471.74	No response for this year				
Receipts	1,116,838.94	1,116,379.71	459.23					
Expenditures	(592,009.87)	(591,048.09)	961.78					
Ending balance	678,609.93	623,640.74	54,969.19					
	Note: Beginning balance inexplicably increased by about \$52,000 from prior year ending balance							
2016	Amend #3	Bank	Difference	HRCC response				
Beginning balance	678,609.93	623,640.74	54,969.19					
Receipts	2,419,564.10	2,502,664.02	(83,099.92)	No response				
Expenditures	(2,913,150.89)	(2,966,951.92)	(53,801.03)	\$50,000 postage expense omitted				
Ending balance	185,023.14	159,352.84	25,670.30					
2017	Year-end	Bank	Difference	HRCC response				
Beginning balance	185,023.14	159,352.84	25,670.30	No response for this year				
Receipts	1,141,424.62	1,078,579.79	62,844.83					
Expenditures	(628,657.36)	(654,441.91)	(25,784.55)					
Ending balance	697,790.40	583,490.72	114,299.68					