Background
The Republican Party of Minnesota may appear to be a single association, operating with one financial account, and disclosing all campaign activity on one report. That is not the case. The Republican Party of Minnesota has established and registered two separate political committees. The committee used to accept contributions and make expenditures to elect Republican state candidates and support other issues at the state level is the Republican Party of Minnesota State Committee (Republican State Committee). The Republican State Committee is registered with the Campaign Finance and Public Disclosure Board (the Board) and is regulated by the provisions in Minnesota Statutes Chapter 10A.

The committee used to accept contributions and make expenditures to elect Republican federal candidates and support other issues at the federal level is the Republican Party of Minnesota Federal Committee (Republican Federal Committee). The Republican Federal Committee is registered with the Federal Election Commission and is regulated by the Federal Election Campaign Act.

The allocation and reporting of the Republican Party’s activities into the appropriate state or federal committee is more than a technicality because of the significantly different contribution and expenditure limits under which the two committees operate. A key issue raised in this complaint is if specified expenditures were disclosed on the appropriate state or federal committee report.

The Complaint
On May 22, 2012, the Board received a complaint from Mike Dean on behalf of Common Cause Minnesota (CCM) regarding the Republican State Committee and Senator Dave Thompson. Mr. Dean’s complaint is largely based on the May 7, 2012, Report of the Republican Party of Minnesota Budget, Financial Controls and Oversight Committee. This report was issued after an internal review of the party’s financial status. Part of the report reviewed significant payments made by the party, and provided this explanation of payments made to Senator Dave Thompson:

Dave Thompson entered into three separate contracts with RPM, one prior to his election to the Minnesota Senate in November 2010 and two after his election:

10/1/09 – 11/30/10 – Represent the RPM on radio, TV and other media outlets; participate in meetings and events for the RPM; train state and local candidates to deal with media, interviews, etc.; provide 50 hours per month. Fees - $3,750/month

12/1/10 – 5/31/11 – Work with RPM staff and officers to raise money for the RPM; general communications and messaging issues, as requested;
train state and local candidates to deal with media, interviews, etc.; provide 50 hours per month. Fees - $3,750/month.

8/1/11 – 7/31/12 – Work with RPM staff and officers to raise money for the RPM. Fees - $1,000/month, plus 15% of money raised and no additional fees have been incurred or paid to Thompson during 2012.

Thompson was paid a total of $70,568.56 from RPM pursuant to the above contracts. He had an outstanding invoice with RPM of $7,700 as of December 2011. He has given that $7,700 to the Party as an in-kind contribution.

Mr. Dean compares the oversight committee’s statement of services provided by Senator Thompson with the financial reports filed by the Republican Federal and State Committees, and then alleges two violations of Minnesota Statutes Chapter 10A. In reference to the first alleged violation Mr. Dean states:

The memo clearly states that Sen. Thompson provided services to train “state and local candidates” from October, 2009 through May, 2011. However, these expenses for state campaign activity do not show up on any of the Republican Party of Minnesota state campaign finance reports for 2009, 2010, or 2011. The expenditure for Sen. Thompson does appear on the Republican Party of Minnesota Federal Election Commission report for 2009 – 2011. This represents a violation of Minn. Stat. §10A.20, subd. 3(g), which requires disclosure of all expenditures made to support state and local candidates by the Republican Party of Minnesota. …In addition, any media relations work that Sen. Thompson provided to Republican Party of Minnesota on state campaign issues should also be recorded as an expenditure on state campaign finance reports. …While the expenditures are still being disclosed on the federal report, allowing groups to move expenditures in such a way misrepresents the true financial picture of the state activities and still is a violation according to state law.

In explaining his second allegation Mr. Dean states:

The contract with Sen. Thompson also suggest that there is a violation of Minn. Stat. §10A.20, subd. 6(a) (which) requires independence between (a) party unit filing a report and a candidate for state office. …It is clear that Sen. Thompson was both a paid consultant of the Republican Party of Minnesota and a candidate for state legislature in 2010 at the same time. This violates the state law because a candidate is forbidden from cooperating with an independent expenditure, regardless of which candidates the independent expenditure is supporting or opposing. Based on the Republican Party memo, Sen. Thompson did raise money that was used to run independent expenditures.

During the course of investigating a complaint the Board may choose to expand the inquiry to include issues not listed in the complaint. The Board expanded the scope of this investigation to examine two additional issues that may have resulted in violations of Chapter 10A.
The first issue was to examine the extent and nature of the services provided by Senator Thompson under the terms of the contracts. This examination was required to determine if work was actually provided as required by the contracts. If services were not actually provided, the payments may constitute an unreported contribution to Senator Thompson's principal campaign committee that would exceed the political party contribution limit. Alternatively, if services were not actually provided, the payments may represent a gift or an inducement to Senator Thompson to run for office. Use of party funds for those purposes would likely violate the provisions of Minnesota Statutes section 211B.12, which regulates the use of money raised by a political party. This statute is not under the Board’s jurisdiction, but the Board may forward possible violations of Chapter 211B to the appropriate enforcement agency for review.

Secondly, the Board expanded the investigation to determine if services provided by Senator Thompson were in-kind donations to state level candidates, and if so, whether the value of the contributions exceed the applicable limit on such contributions from political party units.

The board notified Senator Thompson and the RPM of the complaint on June 7, 2012.

Response of the Republican Party of Minnesota
By letter dated June 27, 2012, Bron Scherer, treasurer of both the Republican Party State and Federal Committees, responded to the complaint. Mr. Scherer also provided unsigned copies of the consulting contracts between the Republican Party and Senator Thompson. Mr. Scherer also responded to Board requests for information on the services provided by Senator Thompson under the terms of the contracts.

The response provides that the report by the Budget Financial Controls and Oversight Committee was inaccurate in its reference to the candidate services provided by Senator Thompson. Mr. Scherer states:

There was an apparent, inadvertent omission from this report with respect to the nature of candidates and Mr. Thompson’s work for the RPM. This report referred to only “state and local” candidates, but in fact, Senator Thompson worked with US Congressional races (Lee Byberg-CD #7 and Randy Demmer-CD #1) as well. This was an oversight in the committee report in terms of being more specific in this regard.

In response to Board questions about documentation of fundraising activities conducted by Senator Thompson under the terms of the contracts Mr. Scherer’s response provided that Senator Thompson raised $25,000 in contributions to the RPM in 2011. Ten thousand dollars of that amount was deposited in the Republican Federal Committee account, and fifteen thousand dollars into the Republican State Committee account. The response also provided copies of seventeen emails sent in 2011 between Senator Thompson and Ron Huettl, Finance Director for the Republican State and Federal Committees, and Jeanette Purcell, who at the time was the Major Donor Director for the Republican Party. The emails state that Senator Thompson was making contacts with potential donors to the Republican Party, and was trying to coordinate those activities with Republican Party staff.

In response to a Board question asking for a list of state candidates who either attended the training sessions conducted by Senator Thompson, or state candidates who may have received media services directly from Senator Thompson, Mr. Scherer responded:
We do not have lists of names and addresses of training session attendees, information sessions or other meetings of any kind at which Senator Thompson provided services to the RPM or candidates.

Mr. Scherer was also unable to provide a list of occasions when Senator Thompson may have represented the Republican Party before media outlets, or occasions when Senator Thompson provided services related to media relations. In explaining the lack of records for the services performed under the terms of the contracts Mr. Scherer states:

To the extent we are not able to provide information requested for various items above, we reiterate that Senator Thompson was hired by RPM personnel who are no longer affiliated with the RPM. We have used our best efforts to comply with the information requested based upon the written records available to us.

Response of Senator Thompson

Senator Thompson responded to the complaint on July 10, 2012, and then supplemented his response with additional information by email on August 16, 2012. Senator Thompson documented the work provided under the terms of the contract by providing:

- copies of the three contracts under which work was performed for the RPM
- a copy of the Power Point presentation used at candidate training sessions
- copies of reports to the Republican Party on the results of four trips Senator Thompson made in 2010 during which he visited newspapers and radio stations in greater Minnesota
- copies of press releases Senator Thompson wrote which were released under the name of former Republican Party Chairman Tony Sutton
- copies of press releases, position papers, radio add scripts, and candidate speeches for the Lee Byberg and Randy Demmer congressional campaigns.

In response to a request for a list of who attended the candidate training sessions Senator Thompson responded that, “I have none of this information. I suspect the Party may have these records.”

In response to a request for a list of occasions on which he represented the Republican Party before a media outlet Senator Thompson responded that, “I did not keep track of these formally. I would typically receive a call and be asked to appear. Most of the work I did involved speaking, writing, and working with candidates on media presentations.”

In his email of August 16, 2012, Senator Thompson provided a timeline on how the three contracts came about, an explanation of the services provided under the contracts and the timing of his decision to run for the office of state senate. Senator Thompson stated,

In July 2009, then RPM Chairman Tony Sutton and I met to discuss a possible arrangement for me to do independent contract work with the RPM. Mr. Sutton was interested in having me work with candidates on media issues. I hosted a radio show for over ten years and also had extensive experience as a television commentator. We continued to talk over the next several weeks, and ultimately entered into a contract that ran from October 1, 2009, through November 30, 2010.
It was not until February 2010 that I learned Senator Pat Pariseau was contemplating retirement. Senator Pariseau did not make her decision until late February, at which time I decided to seek the open seat. My recollection is that I formed my candidate committee on Monday, February 22, 2010, just five days before the February 27 endorsing convention.

During the 2010 election cycle I worked extensively with Congressional candidates as well as candidates for the Minnesota Legislature. I have provided the Board with a vast amount of paperwork I generated. I also spoke at numerous candidate training sessions. Some of the groups were large, and some were very small.

My first contract expired November 30, 2010. The RPM decided to give me a six month contract commencing December 1, 2010. Obviously I was not a candidate for office when my second contract started.

At the expiration of my second contract, Mr. Sutton felt the need for media work was less, but was interested in having me raise funds for the RPM. He told me he would need me to demonstrate the ability to raise money before signing me on another deal. I was able to raise $25,000 in a relatively short period of time, so I was given a third contract that commenced August 1, 2011.

I did do a few meetings for the RPM in the fall and early winter of 2011. However, they did not use me extensively to sit on fund raising meetings.

Shortly after learning of the RPM's financial problems in late 2011, I agreed to step away from my contract, even though it ran through July 2012.

To clarify the relationship of the $25,000 in fundraising to the contracts, Senator Thompson also stated:

You may notice that the money I raised for the Party came in during a two month period (June and July 2011) when I was not under contract. Mr. Sutton wanted me to show some ability to raise money before signing me to the August 1, 2011 contract. So I literally engaged in some fund raising activities while I was not being paid. This resulted in the $25,000 contribution. As stated above, I took no commission.

Board Analysis

Reporting of Payments to Senator Thompson
The complaint states that the payments to Senator Thompson for services rendered under the consulting contracts are reported only on the Republican Federal Committee reports for the years 2009 through 2011. This statement is incorrect for 2011. The 2011 Republican State Committee year-end Report of Receipts and Expenditures shows a payment to the Republican Federal Committee on September 21, 2011, in the amount of $4,800 for reimbursement of payments made by the federal committee to Senator Thompson for “Consulting Retainer.” In other words, the Republican State Committee paid its share of the 2011 consulting contract by paying the Republican Federal Committee, rather than by paying Senator Thompson directly.
Mr. Dean’s statement is accurate for 2009 and 2010. For those two years payments to Senator Thompson appear only on the Republican Federal Committee reports. This appears to be inaccurate because under the terms of the consulting service contracts for 2009 and 2010 Senator Thompson was to provide media relation training to state and local candidates.

However, to correctly allocate the payments made to Senator Thompson between the Republican Federal and State Committees requires detailed records of the all work provided under the contract. From the responses received, it is clear that neither Senator Thompson nor either committee of the Republican Party have records sufficient for a meaningful allocation of costs.

For example, Senator Thompson did provide a copy of the slide show used at the training sessions for state and local candidates. The board accepts that training sessions occurred. But records that detail the number of sessions, how long the sessions lasted, or who attended the sessions, do not exist.

Similarly, there is little basis on which to allocate the time spent by Senator Thompson developing media contacts. The work would presumably benefit both federal and state candidates, and therefore a portion of the cost could be allocated to both the Republican State and Federal Committees. But again, records on the amount of time spent developing media contacts, or in representing the Republican Party to the media, are too incomplete and insufficient to be the basis for an allocation of costs to each of the committees.

As noted in Senator Thompson’s statements, the $25,000 raised for the Republican Party by Senator Thompson occurred when he was not under contract; therefore it is not relevant in determining allocating fundraising services. The fundraising efforts that occurred under the third contract did not come to fruition, and there is no indication how the party would have deposited funds raised by the Senator if donations had been secured. This again leaves no basis on which to allocate payments made to Senator Thompson between the Republican State and Federal Committees.

Senator Thompson did provide copies of the press releases, speeches, and other written documents he developed under the terms of the contracts. Of these, 173 were press releases, position papers, speeches, or other materials that were for use by federal candidates or dealt with federal issues. Ten documents provided by Senator Thompson were for the 2010 gubernatorial election, and an additional five were position papers that could be used for either state of federal purposes. Not only in number, but also in terms of length of the documents, the great majority of the material produced by Senator Thompson in 2010 was for two federal campaigns and therefore allocable to the Republican Federal Committee. But even here, with a better record of material produced, there are allocation problems. The records provided are not a basis on which to determine the percentage of time spent on document creation compared to candidate training or media relations or other services provided under the contract.

In findings issued on July 13, 2012,1 the Board concluded an investigation regarding the 2010 gubernatorial election recount and its financing, and of revelations made by the Republican Party that it had unpaid obligations that were not reported to its executive committee or on the reports of the Republican State or Federal Committees. The findings examined the financial

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record keeping by the Republican Party and found that it did not meet the requirements of Minnesota Statutes section 10A.025, subdivision 3. This statute provides in part that:

A person required to file a report or statement 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...

Part of this finding looked at the records available on which to base an allocation of expenses in 2010 between the Republican State Committee and the Republican Federal Committee and concluded:

The requirement to maintain worksheets necessary to explain the data on a report, or data that was left off of a report, is important. Worksheets are particularly important for an association that is registered both as a state party unit and a federal political committee. Without adequate work papers, determination of how and why expenditures were divided between state and federal reports will be next to impossible.

The conclusion reached in the present finding regarding the division of joint expenditures between the Republican State and Federal Committees is the same as stated above; using the records available, the task is next to impossible. Currently the payments to Senator Thompson are reported on the Republican Federal Committee reports. The Board believes that some of the work performed by Senator Thompson benefitted state candidates and the Republican State Committee. Normally, the Board would order the Republican State Committee to amend the 2009 and 2010 reports to correct the reporting error. As provided in Minnesota Statutes section 10A.025, subdivision 4, filing an amendment within ten business days of being notified of the need to amend clears an omission in a previously filed report.

But in this case the records and worksheets needed to determine the content of the amendments to the 2009 and 2010 Republican State Committee reports do not exist. An amendment would at best provide an arbitrary change, and would not serve to improve the disclosure of the committee’s financial activities. The Board will not order the committee to make a meaningless amendment. Instead, the Board will rely on these findings to serve as the public record that the Republican State Committee reports for 2009 and 2010 should have disclosed some expenditure for the contracted services provided by Senator Thompson.

**The Allegation that Senator Thompson’s Contract Violated Provisions on Independent Expenditures**

There is no evidence to support the allegation of Mr. Dean’s complaint regarding coordination of independent expenditures. Mr. Dean’s claim that a candidate cannot cooperate with a party unit that makes independent expenditures, even when the party’s independent expenditures do not benefit that candidate, is not an accurate statement of the law applicable to independent expenditures. A candidate cannot cooperate with a political party on an independent expenditure that benefits the candidate. However, a candidate may cooperate with the political party on other matters affecting that candidate unrelated to independent expenditures.

The allegation that Senator Thompson raised money that was used for independent expenditures may have represented a violation of Chapter 10A if there was evidence that the money was used to finance an independent expenditure in support of Senator Thompson.
However, in 2010 the Republican State Committee did not make independent expenditures in support of Senator Thompson. Senator Thompson raised money for the Republican State Committee in 2011, but the money was raised outside of the consulting contracts. Additionally, the Republican Party made no independent expenditures on any candidate during that year.

**Services Provided Under the Consulting Contracts**
As explained earlier in these findings the Board asked for documentation of the work done under the terms of the contracts in order to insure that the payments made to Senator Thompson were accurately reported. The volume of written material provided by Senator Thompson and the reports of media contacts made on behalf of the Republican Party is sufficient to substantiate that the payments were for services rendered, and were not a gift or a contribution to the Senator’s campaign committee.

**In-Kind Donations to State Level Candidates**
The Board examined this issue because candidate training, if provided by an individual who is compensated for their time, is a service of value that is an in-kind donation to the candidate. In-kind donations are reportable by the donating committee, in this case the Republican State Committee, and by the committees of the candidates who received the training if the value of the service exceeds twenty dollars. In-kind donations that exceed twenty dollars count against the political party contribution limit of each candidate. For state senate and state representative candidates the aggregate political party contribution limit in 2010 was $5,000.

The Board did not attempt to determine the exact fair market value of the training provided by Senator Thompson, but concludes that the value exceeds the $20 threshold. The training relied on the media expertise of Senator Thompson, was formalized in a Power Point presentation, and would have been of direct benefit to the election efforts of the candidates who attended the training. Records on the length of the training sessions were not provided, but from the Board’s own experience with training sessions it appears that the material could have been covered in approximately one hour.

The Board concludes that in at least 2010, the Republican State Committee report is missing disclosure of in-kind donations (candidate training) to some number of state candidates. As discussed earlier in these findings there are no records showing how many or which candidates attended the training sessions. Again, the Board will not require the filing of an amended report to show an arbitrary number that has no basis in fact. Instead, the Board will rely on these findings to document that the candidate training sessions provided by Senator Thompson were in-kind donations to the candidates in attendance.

**Violation of Minnesota Statutes section 10A.025, subdivision 3**
As reviewed earlier in these findings the failure to maintain sufficient records and worksheets to justify, verify, explain and ensure the accuracy of reports filed with the Board is a violation of Minnesota Statutes section 10A.025, subdivision 3. The treasurer of a committee that knowingly violates this statute is guilty of a misdemeanor. As determined in the July 13, 2012, findings regarding the Republican Party there is no evidence to support a finding that the Republican Party treasurer at the time knowingly violated this statute.

In its findings of July 13, 2012, the Board thoroughly discussed the various shortcomings found in the Republican Party financial record keeping. The Board will not use the present findings to duplicate the finding of violations related to record keeping already provided in July.

The Board instead reiterates that it will continue to work with current Republican Party officers in their efforts to generate accurate reports, and that the Board will continue to examine the issue
of allocating and reporting costs that benefit both the Republican State and Federal Committees.

Based on the above Review and Analysis and the Relevant Statutes, the Board makes the following:

Findings

1. There is probable cause to believe that some portion of the contracted services provided by Senator Thompson in 2009 and 2010 were of benefit to the Republican State Committee.

2. There is probable cause to believe that some portion of the payments made to Senator Thompson under the terms of the 2009 and 2010 consulting contracts were reportable by the Republican State Committee but were omitted from the relevant reports in violation of Minnesota Statutes section 10A.20, subdivision 3 (g).

3. There is probable cause to believe that the candidate trainings provided by the Republican State Committee under the terms of the consulting contracts with Senator Thompson were reportable in-kind donations to the state candidate committees in attendance.

4. There is probable cause to believe that the in-kind donation of candidate trainings were not reported by the Republican State Committee in violation of Minnesota Statutes section 10A.20, subdivision 3 (k).

5. There is probable cause to believe that records do not exist that will allow the Republican Party State Committee to accurately amend its reports as provided in Minnesota Statutes section 10A.025, subdivision 4, to disclose payments to Senator Thompson for contracted services, or to report candidate training sessions as in-kind donations to the candidates in attendance.

6. There is no probable cause to believe that the Republican State Committee or Senator Thompson cooperated on independent expenditures, or violated the provisions of Minnesota Statutes section 10A.20, subdivision 6a.

7. There is no probable cause to believe that the payments to Senator Thompson under the terms of the consulting contracts were contributions to Senator Thompson’s campaign committee or gifts to Senator Thompson.

Based on the above Findings, the Board issues the following:

Order

The record in this matter and all correspondence is hereby entered into the public record in accordance with Minnesota Statutes, section 10A.02, subdivision 11. This matter is closed.

Dated: October 2, 2012

Greg McCullough, Chair
Campaign Finance and Public Disclosure Board
Relevant Statutes

Minnesota Statutes section 10A.01
Subd. 13. Donation in-kind. "Donation in-kind" means anything of value that is given, other than money or negotiable instruments. An approved expenditure is a donation in-kind.

Minnesota Statutes section 10A.025
Subd. 4. Changes and corrections. Material changes in information previously submitted and corrections to a report or statement must be reported in writing to the board within ten days following the date of the event prompting the change or the date upon which the person filing became aware of the inaccuracy. The change or correction must identify the form and the paragraph containing the information to be changed or corrected.

A person who willfully fails to report a material change or correction is guilty of a gross misdemeanor and is subject to a civil penalty imposed by the board of up to $3,000.

The board must send a notice by certified mail to any individual who fails to file a report required by this subdivision. If the individual fails to file the required report within ten business days after the notice was sent, the board may impose a late filing fee of $5 per day up to $100 starting on the 11th day after the notice was sent. The board must send an additional notice by certified mail to an individual who fails to file a report within 14 days after the first notice was sent by the board that the individual may be subject to a civil penalty for failure to file a report. An individual who fails to file a report required by this subdivision within seven days after the second notice was sent by the board is subject to a civil penalty imposed by the board of up to $1,000.

Minnesota Statutes section 10A.20
Subd. 3. Contents of report. (a) The report must disclose the amount of liquid assets on hand at the beginning of the reporting period.

(b) The report must disclose the name, address, and employer, or occupation if self-employed, of each individual or association that has made one or more contributions to the reporting entity, including the purchase of tickets for a fund-raising effort, that in aggregate within the year exceed $100 for legislative or statewide candidates or ballot questions, together with the amount and date of each contribution, and the aggregate amount of contributions within the year from each source so disclosed. A donation in-kind must be disclosed at its fair market value. An approved expenditure must be listed as a donation in-kind. A donation in-kind is considered consumed in the reporting period in which it is received. The names of contributors must be listed in alphabetical order. Contributions from the same contributor must be listed under the same name. When a contribution received from a contributor in a reporting period is added to previously reported unitemized contributions from the same contributor and the aggregate exceeds the disclosure threshold of this paragraph, the name, address, and employer, or occupation if self-employed, of the contributor must then be listed on the report.

(c) The report must disclose the sum of contributions to the reporting entity during the reporting period.

(d) The report must disclose each loan made or received by the reporting entity within the year in aggregate in excess of $100, continuously reported until repaid or forgiven, together with the name, address, occupation, and principal place of business, if any, of the lender and any endorser and the date and amount of the loan. If a loan made to the principal campaign committee of a candidate is forgiven or is repaid by an entity other than that principal campaign committee, it must be reported as a contribution for the year in which the loan was made.
(e) The report must disclose each receipt over $100 during the reporting period not otherwise listed under paragraphs (b) to (d).

(f) The report must disclose the sum of all receipts of the reporting entity during the reporting period.

(g) The report must disclose the name and address of each individual or association to whom aggregate expenditures, including approved expenditures, have been made by or on behalf of the reporting entity within the year in excess of $100, together with the amount, date, and purpose of each expenditure and the name and address of, and office sought by, each candidate on whose behalf the expenditure was made, identification of the ballot question that the expenditure was intended to promote or defeat, and in the case of independent expenditures made in opposition to a candidate, the candidate's name, address, and office sought. A reporting entity making an expenditure on behalf of more than one candidate for state or legislative office must allocate the expenditure among the candidates on a reasonable cost basis and report the allocation for each candidate.

(h) The report must disclose the sum of all expenditures made by or on behalf of the reporting entity during the reporting period.

(i) The report must disclose the amount and nature of an advance of credit incurred by the reporting entity, continuously reported until paid or forgiven. If an advance of credit incurred by the principal campaign committee of a candidate is forgiven by the creditor or paid by an entity other than that principal campaign committee, it must be reported as a donation in-kind for the year in which the advance of credit was made.

(j) The report must disclose the name and address of each political committee, political fund, principal campaign committee, or party unit to which contributions have been made that aggregate in excess of $100 within the year and the amount and date of each contribution.

(k) The report must disclose the sum of all contributions made by the reporting entity during the reporting period.

(l) The report must disclose the name and address of each individual or association to whom noncampaign disbursements have been made that aggregate in excess of $100 within the year by or on behalf of the reporting entity and the amount, date, and purpose of each noncampaign disbursement.

(m) The report must disclose the sum of all noncampaign disbursements made within the year by or on behalf of the reporting entity.

(n) The report must disclose the name and address of a nonprofit corporation that provides administrative assistance to a political committee or political fund as authorized by section 211B.15, subdivision 17, the type of administrative assistance provided, and the aggregate fair market value of each type of assistance provided to the political committee or political fund during the reporting period.