



State of Washington

PUBLIC DISCLOSURE COMMISSION

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BEFORE THE PUBLIC DISCLOSURE COMMISSION OF THE STATE OF WASHINGTON

In RE COMPLIANCE WITH
RCW 42.17A

Washington Society of Certified
Public Accountants PAC

Respondent.

PDC Case 34207

Report of Investigation

I.

Background, Complaint and Allegations

- The Washington Society of Certified Public Accountants (CPA) is a statewide professional membership organization dedicated to serving CPAs, educating consumers about CPAs and the services they provide, and encouraging students to study accounting and enter the profession.
- The Washington Society of CPAs PAC has been registered as a continuing political committee and reporting with the PDC dating back to at least the mid 1990's. In addition, the Washington Society of CPAs Public Accountants has been registered with the PDC as a Lobbyist Employer and filing the annual Employer's Lobbying Expenses report (L-3 report).
- On April 4, 2016, the Washington Society of CPAs PAC (Committee) filed an amended Committee Registration (C-1pc report) with the PDC as a continuing committee, selecting the Full Reporting Option and listing Kimberly Scott as Committee Manager, Trina Doty as Committee Treasurer, and Carmen Aguiar, Marcia Benson, and Richard Jones as Committee Members.
- On January 9, 2017, the Committee filed an amended C-1pc report with the PDC as a continuing committee under the Full Reporting Option and listing Ms. Scott as Committee Manager and Ms. Aguiar as a Committee member. The amended C-1pc report added Hayden Williams as the new Committee Treasurer, and Benjamin Anderson and Laurie Anderson as new Committee Members.
- On April 11, 2018, Glen Morgan filed a complaint against the Committee alleging a number of violations of RCW 42.17A during calendar years 2015 through 2017. **Exhibit #1.**

- Specifically, the complaint alleged violations of RCW 42.17A.235 and .240 for failing to timely and accurately file Monetary Contributions reports (C-3 reports), and Summary Full Campaign Contribution and Expenditure reports (C-4 reports), and attached a spreadsheet of alleged late filed reports, and the complaint made several other alleged violations of RCW 42.17A.
- On November 14, 2018, the PDC opened a formal investigation into the Committee concerning the allegations listed in the complaint and held an Initial Hearing (Case Status Review Hearing) pursuant to RCW 42.17A.755 and WACs 390-37-060 and 390-37-071.

II.

Findings

Calendar year 2015:

- The Committee disclosed receiving \$123,833 in total contributions received that included \$85,834 in committee funds carried forward from 2014, and \$7,938 in total expenditures made.
- During 2015, the Committee filed C-3 and C-4 reports throughout the year that included some timely filed C-3 and C-4 reports including the 21-Day Pre-General Election C-4 report, with gaps of late reported contribution and expenditure activities that were disclosed between eight and 60 days late.
- The \$7,938 in total expenditures made by the Committee included five expenditures totaling \$4,300 for contributions made to the four caucus political committees (\$950 each), and a \$500 contribution to The Leadership Council. All five of these contributions were made by the Committee on November 5, 2015, two days after the November 3, 2015 General Election, and were required to have been disclosed on the 2015 Post-General Election due December 10, 2015.
- The \$123,833 in monetary contributions received by the Committee in 2015 were from Washington Society of Certified Public Accountant members, including two CPA firms totaling \$19,000, with the remaining contributions received from individual CPA members that made a one-time contribution or aggregate contributions totaling between \$100 to \$500.
- The remaining 2015 Committee expenditures included \$3,638.16 in expenditures made to the Washington Society of Certified Public Accountants for the administrative costs of running the committee for fiscal year 2015, and for annual fees.

Calendar year 2016:

- The Committee disclosed receiving \$168,321 in total contributions received that included \$115,895 in committee funds carried forward from 2015, and \$98,341 in total expenditures made.

- During 2016, the Committee filed C-3 and C-4 reports throughout the year that included timely filed C-3 and C-4 reports for the Post-Primary Election C-4 report, the 21-Day Pre-General Election C-4 report, and the Post-General Election C-4 report.
- The 2016 reporting had a number of gaps in which the Committee untimely filed contribution and expenditure activities for January and February on April 5-6, 2016, and untimely filed contribution and expenditure activities from April 1 through July 31, 2016 on August 22, 2016. This included both the 21-Day and 7-Day Pre-General Election C-4 reports, as listed below.
- The Committee made 79 monetary contributions totaling \$94,650 to 2016 Legislative candidates, a Governor and Statewide Executive candidate, and the four caucus political committees.
- In addition, the 2016 Committee expenditures included \$3,691 made to the Washington Society of Certified Public Accountants for the administrative costs of running the committee for fiscal year 2016, travel reimbursements to CPA members/staff, and food costs.
- The 2016 contributions received by the Committee were from seven CPA firms totaling \$29,150, and individual CPA members that make one-time or aggregate contributions between \$100 to \$500.

Late filed 2016 Election-related C-4 reports:

- On August 22, 2016, the Committee filed two C-4 reports, the 21-Day Pre-Primary Election C-4 report and the 7-Day Pre-Primary Election C-4 report covering the period June 1 through July 25, 2016. **Exhibit #2.**
 1. 2016 21-Day Pre-Primary Election C-4 report: The 21-Day Pre-Primary Election C-4 report was required to have been filed by the Committee on July 12, 2016, covering the period June 1 through July 11, 2016. The C-4 report disclosed \$656 in monetary contributions received, and \$26,723 in total expenditures made that included 15 contributions made to 2016 candidates for Washington State Governor, Other Executive Offices, and the Washington State Legislature totaling \$26,000. The \$26,000 in contributions to candidates were disclosed 41 days late and 20 days after the August 2, 2016 Primary Election had been held. **Exhibit #3: PDC staff generated spreadsheet.**
 2. 2016 7-Day Pre-Primary Election C-4 report: The 7-Day Pre-Primary Election C-4 report was required to have been filed by the Committee on July 26, 2016, covering the period July 12 through 25, 2016. The C-4 report disclosed no contributions had been received, and \$49,898 in total expenditures made that included numerous contributions made to 2016 candidates for the legislature totaling \$49,800. The \$49,800 in expenditures made for contributions to candidates were disclosed 27 days late and 20 days after the August 2, 2016 Primary Election had been held. **Exhibit #3: PDC staff generated spreadsheet.**
- On November 11, 2016, the Committee filed the 7-Day Pre-General Election C-4 report which was required to have been filed by the Committee on November 1, 2016, covering the period October 18 through 31, 2016.

- While the 7-Day Pre-General Election C-4 report was filed 10 days late, and four days after the November 7, 2016 General Election, the C-4 report only disclosed \$.52 in bank interest and no expenditures were made.

Late filed 2016 C-3 reports:

- On August 22, 2016, the Committee filed C-3 reports covering the period April 1 through July 27, 2016, which included three late filed C-3 reports disclosed monetary contributions received from individual CPA members and CPA firms totaling more than \$24,649. **Exhibit #4.** The contributions reported on the three C-3 reports were all disclosed after the August 2, 2016 Primary Election had been held and included the following:

1. April 2016 C-3 report totaling \$4,036: The April 2016 C-3 report was a seven-page C-3 report disclosing \$4,036 in monetary contributions received from 59 individual CPA Members or CPA firms. The C-3 report was required to have been filed by the Committee on May 10, 2016 and was filed 104 days late and 20 days after the August 2, 2016 Primary Election had been held.

The C-3 report disclosed the Committee made one deposit on April 30, 2016 for contributions received during the entire month of April 2016. Based solely on the information disclosed on the report, it appeared the Committee failed to timely deposit monetary contributions received during the month of April within five business days of receipt in accordance with RCW 42.17A.220.

2. May 2016 C-3 report totaling \$3,811: The May 2016 C-3 report was an eight-page C-3 report disclosing \$3,811 in monetary contributions received from 63 individual CPA Members or CPA firms. The C-3 report was required to have been filed by the Committee on June 10, 2016 and was filed 73 days late and 20 days after the August 2, 2016 Primary Election had been held.

The C-3 report disclosed the Committee made one deposit on May 31, 2016 for contributions received during the entire month of May 2016. Based solely on the information disclosed on the report, it appeared the Committee failed to timely deposit monetary contributions received during the month of May within five business days of receipt in accordance with RCW 42.17A.220.

3. July 2016 C-3 report totaling \$16,802: The Committee filed one C-3 report for July on August 22, 2016, disclosing five contributions had been received between July 4 through 27, 2016 totaling \$16,802. Beginning June 1, 2016, the Committee was required to file weekly C-3 reports every Monday for contributions deposited the previous five calendar days. Based on the weekly C-3 reporting requirements, the Committee should have filed at least three separate C-3 reports disclosing those contributions, although three of the contributions were for \$100, \$50 and \$1 from individuals and were not material. The two remaining contributions included the following:

- A \$15,000 monetary contribution was received from Moss Adams LLP on July 20, 2016, should have been deposited by the Committee no later than July 27, 2016, and disclosed on a C-3 report due August 1, 2016. The \$15,000 contribution from Moss Adams LLP was disclosed 21 days late and deposited three days late.

- A \$1,650 monetary contribution was received from Sweeney Conrad, PS on July 27, 2016, within seven days of the August 2, 2020 Primary Election which required the Committee to file a Last-Minute Contribution Report (LMC) within 48 hours of receipt in accordance with RCW 42.17A.265. The Committee was required to have disclosed the contribution no later than July 29, 2016, either on a C-3 report or on an LMC report. The contribution was disclosed 23 days late but was timely deposited.

Calendar year 2017:

- The Committee disclosed receiving \$91,052 in total contributions received that included \$69,980 in committee funds carried forward from 2016, and \$15,847 in total expenditures made.
- During 2017, the Committee timely filed monthly C-3 and C-4 reports covering the period January 1 through May 31, 2017, the Post-Primary Election C-4 report, the 21-Day and 7-Day Pre-General Election C-4 reports, and the Post-General Election C-4 report.
- The Committee made 13 monetary contributions totaling \$12,100 to 2017 Legislative and local candidates, four caucus political committees, and one political committee. Of the \$12,100 in total contributions made in 2017, \$11,000 of the contributions were timely disclosed on the 21-Day Pre-General Election C-4 report, two \$300 were timely disclosed on the 2017 January C-4 report, and the remaining \$500 to a city council candidate was disclosed seven days late, but 14 days prior to the 2017 Primary Election.
- In addition, the 2017 Committee expenditures included \$6,406 made to the Washington Society of Certified Public Accountants for the administrative costs of running the committee for fiscal year 2016 including miscellaneous fundraising and other costs, travel reimbursements to CPA members/staff, and a \$2,880 Correction for a Miscellaneous Receipts – “Refund from vendor.”
- The Committee received \$21,072 in total monetary contributions during calendar year 2017, all from Washington Society of Certified Public Accountant members. Those contributions received included two CPA firms totaling contributing \$6,000, individual CPA members either making a one-time contribution or aggregate contributions totaling between \$100 to \$1,000, and a \$2,880 as a Miscellaneous Receipts for a refund from a vendor.

Late filed 2017 Election-related C-4 reports:

- 2017 21-Day Pre-Primary Election C-4 report: The 21-Day Pre-Primary Election C-4 report was required to have been filed by the Committee on July 11, 2017, covering the period June 1 through July 10, 2017. The C-4 report was filed by the Committee on July 17, 2017, was six days late, and disclosed \$4,481 in monetary contributions received, and \$4,829 in expenditures made that included a \$500 contribution made to local city council candidate, and a \$1,448 expenditure made to Washington Society of Certified Public Accountants for “Payables FY 2017.”

- 2017 7-Day Pre-Primary Election C-4 report: The 7-Day Pre-Primary Election C-4 report was required to have been filed by the Committee on July 25, 2017, covering the period July 11 through 24, 2017.
- The C-4 report was filed by the Committee on August 2, 2017, eight days late and one day after the August 1, 2017 Primary Election and disclosed no contributions had been received and no expenditures had been made.

CPA PAC Response from Hayden Williams, Treasurer:

- Mr. Williams submitted several email responses in which he stated the CPA PAC is “a professional membership organization who periodically ask for contributions from our members” and uses those funds to make contributions to candidates for Washington State Executive and Legislative candidates, caucus political committees and other political committees. **(Exhibit #5: response copied from the Freshdesk Case ticket, and includes all of the quotes or references listed below).** He stated the following in the responses:

“On account of personnel and role/responsibility changes within the PAC and Society, the PAC inadvertently missed certain filing deadlines. Immediately upon learning about this inadvertent oversight, I personally called the PDC, identified the problem, and asked about appropriate corrective action. The PDC advised us to update our filings as quickly as possible, which we did. We have also implemented organizational changes to ensure that these issues do not re-occur.”

“Since notice of the problem, the PAC has met all of its filing deadlines. The PAC certainly never purposefully avoided any filing obligations and has never filed any reports with inaccurate information. To the contrary, as demonstrated by my affirmative outreach and our immediate curative efforts, we were interested in compliance and transparency.”

- Mr. Williams acknowledged the CPA PAC failed to timely file C-3 and C-4 reports during the timeframe listed in the complaint spreadsheet. He stated to the best of “our knowledge” the committee has “never filed an inaccurate report for either the C-3 or C-4” reports. He stated the Committee is in compliance and filing C-4 reports based on the political committee report schedule posted on the PDC website, and the C-3 reports are being “filed every Monday (except when it falls on a holiday) and the corresponding deposits are made on that Monday the C3 is filed.”
- Mr. Williams stated there were two instances when the CPA PAC failed to file a Last Minute Contribution report (LMC report) for contributions of \$1,000 or more that were received during the special reporting period as required within 48 hours of receipt. He stated the contributions were disclosed on C-3 reports, but late and added they are now “*aware of the rules for the two special reporting periods before the primary and general elections, and now have processes in place to check diligently each day during these special periods for any contributions over \$1,000.*”
- Concerning the remaining allegations in the complaint, Mr. Williams stated the following:

1. The CPA PAC has filed C-1pc reports when there have been any changes to the committee structure or information, but they failed to file those reports timely in accordance within 10 days of a material change. He added *"We have corrected this as well. As soon as there is any change in the WSCPA PAC committee structure, the WSCPA reports that change within the 10-day period."*
2. The Committee has never made any illegal unauthorized expenditures of funds by anyone listed on the registration, and *"has always made it a practice that the treasurer deposits the funds."*
3. The committee *"has always maintained its books for more than 5 years and has done it accurately and ethically."*
4. The CPA PAC made no expenditures to produce and distribute any political advertising, so there was no need for them to include the sponsor identification on any advertising. In addition, he added the committee did not make or *"engage in any independent expenditures"* so there was no need for the CPA PAC to file a C-6 report.

III. Scope

- 3.1 PDC staff reviewed the following documents:
 - The complaint and exhibits filed on April 11, 2018, by Glen Morgan against the Washington Society of Certified Public Accountants PAC.
 - C-1pc reports, C-3 reports and C-4 reports filed by the Washington Society of Certified Public Accountants PAC covering the period of January 1, 2015 through December 31, 2018.
 - Responses and email exchanges between PDC staff and Hayden Williams, Treasurer for CPA PAC.
- 3.2 PDC staff queried the PDC Contribution and Expenditure database for Washington Society of Certified Public Accountants PAC contribution and expenditure information covering the period of January 1, 2015 through December 31, 2017.

IV. Statutes and Rules

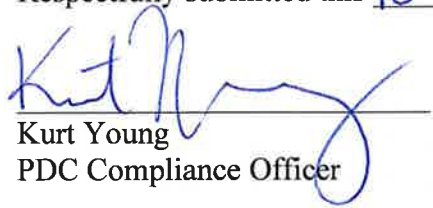
- 4.1 **RCW 42.17A.235 and 240** require continuing political committees under the Full Reporting Option to file timely, accurate C-3 and C-4 reports disclosing contribution and expenditure activities undertaken by the committee. Under the full reporting option, until five months before the general election, C-4 reports are required monthly when contributions or expenditures exceed \$200 since the last report.

Beginning June 1st for every political committees participating in an election, C-4 reports are required 21 and 7 days before each election in which the committee receives contributions or makes expenditures, and in the month following the election.

Monetary contributions are reported weekly during this same time and are required to be disclosed on a C-3 report filed every Monday for monetary contributions deposited into the committee bank account the previous five business days.

- 4.2 **RCW 42.17A.220** requires political committee to deposit monetary contributions received shall be deposited by political committee members, paid staff, or treasurers in a depository in an account established and designated for that purpose. Such deposits shall be made within five business days of receipt of the contribution.

Respectfully submitted this 10th day of March 2020.



Kurt Young
PDC Compliance Officer

List of Exhibits

- Exhibit #1** April 11, 2018 complaint filed by Glen Morgan against Washington Society of Certified Public Accountants PAC.
- Exhibit #2** August 22, 2016, the Committee filed the 2016 21-Day Pre-Primary Election C-4 report and the 7-Day Pre-Primary Election C-4 report.
- Exhibit #3** PDC staff generated spreadsheet disclosing 2016 contributions made as reported on the late filed 21-Day and &-Day Pre-Primary Election C-4 reports.
- Exhibit #4** August 22, 2016, the Committee filed the C-3 reports covering the period April 1 through July 27, 2016.
- Exhibit #5** WA State CPA PAC response from Hayden Williams, Treasurer.

File a Formal Complaint - Glen Morgan

Glen Morgan reported (Wed, 11 Apr at 12:02 AM) via Portal Meta
To Whom it May Concern --

It has come to my attention that the Washington Society of CPAS PAC, its treasurer, its officers, and any parent or subsidiary organization associated with it (hereafter collectively referred to as "respondent") have habitually and willfully committed frequent and multiple violations of **RCW 42.17A**. Additionally, I have reason to believe that other violations of this chapter have occurred beyond what I have identified below.

1) Failure to file accurate, timely C3 and C4 reports, failure to timely deposit contributions. (Violation of RCW 42.17A.235, .220)

State law requires that candidates and committees file frequent, accurate, reports of contributions, expenditures, in-kind contributions, debt, pledges, and loans (C3s and C4s). The reports must be compliant with both state law and PDC regulations (**WAC 390**). State law also requires that contributions must be deposited within 5 business days of receipt. Unfortunately, the respondent has failed on numerous occasions to do this, including, but not limited to the late reports detailed in the attached exhibit. Additionally, the respondent has failed to report debt and properly break down/detail expenditures.

(Please See **Exhibit A: "Illegally late reported C3 & C4 reports"**)

2) Failure to report last minute contributions. (Violation of RCW 42.17A.265)

On information and belief, respondent has failed to properly report last minute cash or in-kind contributions of \$1000 or more.

3) Failure to list committee officers, timely file/update C-1/C-1PC. (Violation of RCW 42.17A.205, see WAC 390-05-245)

On information and belief, respondent failed to list all committee officers on form C-1/C1-pc, which is required by **RCW 42.17A.205(2)(c)**. I believe they also failed to timely file/update form C-1/C-1PC to include relevant material changes in information as required by state law.

The committee is required to list all individuals who, in conjunction with others, likely made, directed, or authorized expenditures, strategic or policy decisions on behalf of the committee.

State law requires that candidates/committees file their C1/C1-pc statement of organization within 2 weeks of accepting contributions or making expenditures, whichever is sooner.

On information and belief, the respondent has failed to abide by this requirement.

4) Illegal unauthorized expenditure of funds by an individual not listed as an officer on form C-1/C1-pc. (Violation of RCW 42.17A.425)

State law requires that no expenditures may be made or incurred by any candidate or political committee unless authorized by the candidate or the person or persons named on the candidate's or committee's registration form.

On information and belief, respondent failed to abide by this requirement.

5) Failure to preserve books of account, bills, receipts, and all other financial records of the campaign or political committee for not less than five calendar years following the year during which the transaction occurred. (Violation of RCW 42.17A.235 (6)).

On information and belief, the respondent has failed to abide by this requirement.

6) Illegal depositing of campaign funds into bank account by person other than the treasurer or deputy treasurer. (Violation of RCW 42.17A.220 (1))

On information and belief, the respondent has failed to abide by this requirement.

7) Failure to include sponsor ID. (Violation of RCW 42.17A.320)

State law requires that all political advertisement/independent expenditures contain sponsor identification, which includes the sponsor's name and address as well as other donor information. Mediums defined as political advertisement that are required to contain sponsor ID include Facebook pages and advertisements per **WAC 390-05-290**.

On information and belief, the respondent has failed to abide by this requirement.

8) Failure to timely file form C6 reporting independent expenditure. (Violation of RCW 42.17A.255(2))

State law requires that independent expenditures must be reported to the PDC in a timely fashion. The form for disclosing independent expenditures is identified as form C6 according to the PDC.

On information and belief, the respondent has failed to abide by this requirement.

The PDC should investigate the possibility that the respondent committed the above violations maliciously, which would be a class C felony per **RCW 42.17A.750 (2)(c)**. If the PDC determines that is the case, they should refer the case to the Attorney General's office for criminal prosecution immediately.

Please don't hesitate to contact me if you need any additional information.

Please note the attached exhibit is provided in two different file formats for staff convenience.

Best Regards,

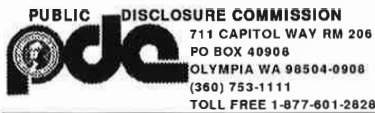
Glen Morgan
2 Attachments

Exhibit A -- Illegally Late filed C3 and C4 reports

Approximate Cumulative Days Late -- 2319

Violation #	Report #	Report Type	Amended? Y/N	Deposit Date	Days Late Deposit	Due Date	Date Submitted	Approximate Days Late
1	100780349	C4	N			7/25/2017	8/2/2017	8
2	100775680	C4	N			7/11/2017	7/17/2017	6
3	100760354	C4	N			5/10/2017	5/11/2017	1
4	100735101	C4	N			11/1/2016	11/11/2016	10
5	100719179	C4	Y			7/26/2016	9/7/2016	43
6	100719177	C4	Y			6/10/2016	9/7/2016	89
7	100719178	C4	Y			7/12/2016	9/7/2016	57
8	100716563	C4	N			5/11/2016	8/22/2016	103
9	100716572	C4	N			6/10/2016	8/22/2016	73
10	100716577	C4	N			7/12/2016	8/22/2016	41
11	100716581	C4	N			7/26/2016	8/22/2016	27
12	100715140	C4	N			4/11/2016	8/9/2016	120
13	100688650	C4	N			3/10/2016	4/6/2016	27
14	100688479	C4	N			2/10/2016	4/5/2016	55
15	100676221	C4	N			12/10/2015	1/26/2016	47
16	100676223	C4	N			1/11/2016	1/26/2016	15
17	100676218	C4	N			10/27/2015	1/26/2016	91
18	100662372	C4	N			10/13/2015	10/14/2015	1
19	100658228	C4	N			9/10/2015	9/25/2015	15
20	100658222	C4	N			7/14/2015	9/25/2015	73
21	100658225	C4	N			7/28/2015	9/25/2015	59
22	100648136	C4	N			6/10/2015	7/16/2015	36
23	100639958	C4	N			5/11/2015	6/1/2015	21
24	100637159	C4	N			4/10/2015	5/18/2015	38
25	100632596	C4	N			3/10/2015	4/10/2015	31
26	100627966	C4	N			2/10/2015	2/13/2015	3
27	100802962	C3	N	10/31/2017	0	11/6/2017	12/8/2017	32
28	100792517	C3	N	9/30/2017	0	10/2/2017	10/16/2017	14
29	100792515	C3	N	9/25/2017	0	10/2/2017	10/16/2017	14
30	100792516	C3	N	10/6/2017	0	10/9/2017	10/16/2017	7
31	100786594	C3	N	7/31/2017	0	8/7/2017	9/11/2017	35

32	100786597 C3	N	8/31/2017	0	9/4/2017	9/11/2017	7
33	100786591 C3	N	8/29/2017	0	9/4/2017	9/11/2017	7
34	100786590 C3	N	8/14/2017	0	8/21/2017	9/11/2017	21
35	100786592 C3	N	8/3/2017	0	8/7/2017	9/11/2017	35
36	100780350 C3	N	6/30/2017	0	7/3/2017	8/2/2017	30
37	100775467 C3	N	6/30/2017	0	7/3/2017	7/17/2017	14
38	100760353 C3	N	4/30/2017	0	5/10/2017	5/11/2017	1
39	100735102 C3	N	10/31/2016	0	11/7/2016	11/11/2016	4
40	100726145 C3	N	9/30/2016	0	10/3/2016	10/14/2016	11
41	100722072 C3	Y	9/13/2016	0	9/19/2016	9/20/2016	1
42	100722064 C3	N	9/13/2016 0		9/19/2016	9/20/2016	1
43	100719181 C3	N	8/31/2016	0	9/5/2016	9/7/2016	2
44	100716576 C3	N	6/30/2016	22	7/4/2016	8/22/2016	49
45	100716580 C3	N	7/31/2016	20	8/1/2016	8/22/2016	21
46	100716571 C3	N	5/31/2016 0		6/10/2016	8/22/2016	73
47	100716562 C3	N	4/30/2016 0		5/10/2016	8/22/2016	104
48	100715139 C3	N	3/31/2016	0	4/11/2016	8/9/2016	120
49	100688649 C3	N	2/29/2016	0	3/10/2016	4/6/2016	27
50	100688477 C3	N	1/31/2016	0	2/10/2016	4/5/2016	55
51	100676217 C3	N	10/31/2015	0	11/2/2015	1/26/2016	85
52	100676220 C3	N	11/30/2015	0	12/10/2015	1/26/2016	47
53	100676222 C3	N	12/31/2015	0	1/11/2016	1/26/2016	15
54	100662371 C3	N	9/30/2015	0	10/5/2015	10/14/2015	9
55	100658229 C3	N	8/31/2015	0	9/7/2015	9/25/2015	18
56	100658221 C3	Y	5/31/2015	0	6/10/2015	9/25/2015	107
57	100658223 C3	N	6/30/2015	0	7/6/2015	9/25/2015	81
58	100658226 C3	N	7/27/2015	0	8/3/2015	9/25/2015	53
59	100648135 C3	N	5/31/2015 0		6/10/2015	7/16/2015	36
60	100639956 C3	N	4/30/2015	0	5/11/2015	6/1/2015	21
61	100637158 C3	N	3/31/2015	0	4/10/2015	5/18/2015	38
62	100632595 C3	N	2/28/2015	0	3/10/2015	4/10/2015	31
63	100627965 C3	N	1/31/2015	0	2/10/2015	2/13/2015	3



SUMMARY, FULL REPORT RECEIPTS AND EXPENDITURES

C4
(3/97)

PDC OFFICE USE

100716577

08-22-2016

Candidate or Committee Name (Do not abbreviate. Include full name)

Washington Society of CPAs PAC

Mailing Address

902 140th Ave NE

City

Bellevue, WA

Zip + 4

98005

Office Sought (Candidates)

Election Date

2016

Report Period

From (last C-4)

To (end of period)

Final Report?

Covered

06/01/16

07/11/16

Yes No X

***For PACs, Parties & Caucus Committees:** During this report period, did the committee make an **independent expenditure** (i.e., an expense not considered a contribution) supporting or opposing a state or local candidate?

RECEIPTS

*See next page

Yes

No

1. Previous total cash and in kind contributions (From line 8, last C-4)
(if beginning a new campaign or calendar year, see instruction booklet) \$ 133,599.97
2. Cash received (From line 2, Schedule A) \$ 656.05
3. In kind contributions received (From line 1, Schedule B) 0.00
4. Total cash and in kind contributions received this period (Line 2 plus 3) 656.05
5. Loan principal repayments made (From line 2, Schedule L) 0.00
6. Corrections (From line 1 or 3, Schedule C) Show + or (-) 0.00
7. Net adjustments this period (Combine line 5 & 6) Show + or (-) 0.00
8. Total cash and in kind contributions during campaign (Combine lines 1, 4 & 7) 134,256.02
9. Total pledge payments due (From line 2, Schedule B) 0.00

EXPENDITURES

10. Previous total cash and in kind expenditures (From line 17, last C-4)
(If beginning a new campaign or calendar year, see instruction booklet) 578.16
11. Total cash expenditures (From line 4, Schedule A) 26,722.50
12. In kind expenditures (goods & services) (From line 1, Schedule B) 0.00
13. Total cash and in kind expenditures made this period (Line 11 plus line 12) 26,722.50
14. Loan principal repayments made (From line 2, Schedule L) 0.00
15. Corrections (From line 2 or 3, Schedule C) Show + or (-) 0.00
16. Net adjustments this period (Combine lines 14 & 15) Show + or (-) 0.00
17. Total cash and in kind expenditures during campaign (Combine lines 10, 13 and 16) 27,300.66

CANDIDATES ONLY

Won Lost Unopposed Name not on ballot

Primary election ☐ ☐ ☐ ☐
General election ☐ ☐ ☐ ☐

Treasurer's Daytime Telephone No.:

(425) 644-4800

CASH SUMMARY

18. Cash on hand (Line 8 minus line 17) 106,955.36
(Line 18 should equal your bank account balance(s) plus your petty cash balance.)
19. Liabilities: (Sum of loans and debts owed) 0.00
20. Balance (Surplus or deficit) (Line 18 minus line 19) 106,955.36

CERTIFICATION: I certify that the information herein and on accompanying schedules and attachments is true and correct to the best of my knowledge.

Candidate's Signature

Date

Treasurer's Signature

Date

Hayden Williams

CASH RECEIPTS AND EXPENDITURE

SCHEDULE
to C4

A
(11/93)

2

Candidate or Committee Name (Do not abbreviate. Use full name.)

Report Date

06/01/16

07/11/16

1. CASH RECEIPTS (Contributions) which have been reported on C3. List each deposit made since last C4 report was submitted.

Date of deposit	Amount	Date of deposit	Amount	Date of deposit	Amount	Total deposits
06/30/2016	656.05					

2. TOTAL CASH RECEIPTS

Enter also on line 2 of C4 \$ 656.05

CODES FOR CLASSIFYING EXPENDITURES: If one of the following codes is used to describe an expenditure, no other description is generally needed. The exceptions are:

- 1) If expenditures are in-kind or earmarked contributions to a candidate or committee or independent expenditures that benefit a candidate or committee, identify the candidate or committee in the Description block;
- 2) When reporting payments to vendors for travel expenses, identify the traveler and travel purpose in the Description block; and
- 3) If expenditures are made directly or indirectly to compensate a person or entity for soliciting signatures on a statewide initiative or referendum petition, use code "V" and provide the following information on an attached sheet: name and address of each person/entity compensated, amount paid each during the reporting period, and cumulative total paid all persons to date to gather signatures.

CODE
DEFINITIONS
ON NEXT PAGE

C - Contributions (monetary, in-kind & transfers)
I - Independent Expenditures
L - Literature, Brochures, Printing
B - Broadcast Advertising (Radio, TV)
N - Newspaper and Periodical Advertising
O - Other Advertising (yard signs, buttons, etc.)
V - Voter Signature Gathering

P - Postage, Mailing Permits
S - Surveys and Polls
F - Fundraising Event Expenses
T - Travel, Accommodations, Meals
M - Management/Consulting Services
W - Wages, Salaries, Benefits
G - General Operation and Overhead

3. EXPENDITURES

- a) Expenditures of \$50 or less, including those from petty cash, need not be itemized. Add up these expenditures and show the total in the amount column on the first line below..
- b) Itemize each expenditure of more than \$50 by date paid, name and address of vendor, code/description, and amount.
- c) For each payment to a candidate, campaign worker, PR firm, advertising agency or credit card company, attach a list of detailed expenses or copies of receipts/invoices supporting the payment.

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
N/A	Expenses of \$50 or less	N/A	N/A	
06/21/16	SPECIALTYS 115 SANSOME ST STE 300 SAN FRANCISCO, CA 94104-3612		Lunch PAC Committee	199.55
06/21/16	WILLIAM SIMER 999 W RIVERSIDE AVE SUITE 200 SPOKANE, WA 99201-1006		Travel Reimbursement for PAC meeting	344.53
07/05/16	BARBARA BAILEY PO Box 374 Oak Harbor , WA 98227		Campaign Contribution	2,000.00
07/05/16	CITIZENS FOR MICHAEL PO Box 48237 Spokane, WA 99228		Campaign Contribution	1,000.00
07/05/16	COMMITTEE TO ELECT BRANDON VICK PO BOX 1434 BATTLE GROUND, WA 98604		Campaign Contribution	2,000.00
07/05/16	COMMITTEE TO ELECT JT WILCOX PO BOX 747 MCKENNA, WA 98558		Campaign Contribution	2,000.00

Total from attached pages \$ 19,178.42

4. TOTAL CASH EXPENDITURES

Enter also on line 11 of C4 \$ 26,722.50

EXPENDITURES CONTINUATION SHEET (Attachment to Schedule A)

Page 3

Candidate or Committee Name (Do not abbreviate. Use full name.)

Report Date

06/01/16

07/11/16

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
07/05/16	FRIENDS FOR ANN RIVERS PO Box 957 La Center, WA 98629		Campaign Contribution	2,000.00
07/05/16	FRIENDS FOR DAN KRISTIANSEN PO BOX 2007 SNOHOMISH, WA 98291		Campaign Contribution	2,000.00
07/05/16	FRIENDS OF FRANK CHOPP 1000 AURORA AVE N UNIT N-100 SEATTLE, WA 98109		Campaign Contribution	2,000.00
07/05/16	FRIENDS OF GAEL PO BOX 9100 SEATTLE, WA 98109		Campaign Contribution	2,000.00
07/05/16	FRIENDS OF JOE FAIN P.O. BOX 7809 COVINGTON, WA 98042		Campaign Contribution	1,000.00
07/05/16	FRIENDS OF LARRY SPRINGER 700 20TH AVE W KIRKLAND, WA 98033		Campaign Contribution	2,000.00
07/05/16	FRIENDS OF ROGER GOODMAN 218 MAIN STREET, PMB 763 KIRKLAND, WA 98033		Campaign Contribution	1,000.00
07/05/16	FRIENDS OF SHARON NELSON 7318 SW 258TH PL VASHON, WA 98070		Campaign Contribution	1,000.00
07/05/16	JAY INSLEE FOR WASHINGTON PO Box 21067 Seattle , WA 98111		Campaign Contribution	2,000.00
07/05/16	SENATE COMMITTEE FOR MARK 1588 E Rosenoff Rd Ritzville, WA 99169		Campaign Contribution	2,000.00
07/05/16	STEVE KIRBY CAMPAIGN 9415 TACOMA AVE S TACOMA, WA 98444		Campaign Contribution	2,000.00
07/05/16	URSULA PERKINS 12110 NW 10th Ave Vancouver, WA 98685		Travel Reimbursement	178.42

Page Total \$ 19,178.42



SUMMARY, FULL REPORT RECEIPTS AND EXPENDITURES

C4
(3/97)

PDC OFFICE USE
100716581

08-22-2016

Candidate or Committee Name (Do not abbreviate. Include full name)

Washington Society of CPAs PAC

Mailing Address

902 140th Ave NE

City

Bellevue, WA

Zip + 4

98005

Office Sought (Candidates)

Election Date

2016

Report Period
Covered

From (last C-4)

07/12/16

To (end of period)

07/25/16

Final Report?

Yes No X

***For PACs, Parties & Caucus Committees:** During this report period, did the committee make an **independent expenditure** (i.e., an expense not considered a contribution supporting or opposing a state or local candidate)?

RECEIPTS

*See next page

Yes

No

1. Previous total cash and in kind contributions (From line 8, last C-4)
(if beginning a new campaign or calendar year, see instruction booklet) \$ 134,256.02
2. Cash received (From line 2, Schedule A) \$ 0.00
3. In kind contributions received (From line 1, Schedule B) 0.00
4. Total cash and in kind contributions received this period (Line 2 plus 3) 0.00
5. Loan principal repayments made (From line 2, Schedule L) 0.00
6. Corrections (From line 1 or 3, Schedule C) Show + or (-) 0.00
7. Net adjustments this period (Combine line 5 & 6) Show + or (-) 0.00
8. Total cash and in kind contributions during campaign (Combine lines 1, 4 & 7) 134,256.02
9. Total pledge payments due (From line 2, Schedule B) 0.00

EXPENDITURES

10. Previous total cash and in kind expenditures (From line 17, last C-4)
(if beginning a new campaign or calendar year, see instruction booklet) 27,300.66
11. Total cash expenditures (From line 4, Schedule A) 49,898.28
12. In kind expenditures (goods & services) (From line 1, Schedule B) 0.00
13. Total cash and in kind expenditures made this period (Line 11 plus line 12) 49,898.28
14. Loan principal repayments made (From line 2, Schedule L) 0.00
15. Corrections (From line 2 or 3, Schedule C) Show + or (-) 0.00
16. Net adjustments this period (Combine lines 14 & 15) Show + or (-) 0.00
17. Total cash and in kind expenditures during campaign (Combine lines 10, 13 and 16) 77,198.94

CANDIDATES ONLY

	Won	Lost	Unopposed	Name not on ballot
Primary election	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General election	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Treasurer's Daytime Telephone No.:

(425) 644-4800

CASH SUMMARY

18. Cash on hand (Line 8 minus line 17) 57,057.08
(Line 18 should equal your bank account balance(s) plus your petty cash balance.)
19. Liabilities: (Sum of loans and debts owed) 0.00
20. Balance (Surplus or deficit) (Line 18 minus line 19) 57,057.08

CERTIFICATION: I certify that the information herein and on accompanying schedules and attachments is true and correct to the best of my knowledge.

Candidate's Signature

Date

Treasurer's Signature

Date

Hayden Williams

CASH RECEIPTS AND EXPENDITURE

SCHEDULE A
to C4
(11/93)

Candidate or Committee Name (Do not abbreviate. Use full name.) _____ Report Date 2
07/12/16 07/25/16

1. CASH RECEIPTS (Contributions) which have been reported on C3. List each deposit made since last C4 report was submitted.

Date of deposit	Amount	Date of deposit	Amount	Date of deposit	Amount	Total deposits

2. TOTAL CASH RECEIPTS Enter also on line 2 of C4 \$ 0.00

CODES FOR CLASSIFYING EXPENDITURES: If one of the following codes is used to describe an expenditure, no other description is generally needed. The exceptions are:

- 1) If expenditures are in-kind or earmarked contributions to a candidate or committee or independent expenditures that benefit a candidate or committee, identify the candidate or committee in the Description block;
- 2) When reporting payments to vendors for travel expenses, identify the traveler and travel purpose in the Description block; and
- 3) If expenditures are made directly or indirectly to compensate a person or entity for soliciting signatures on a statewide initiative or referendum petition, use code "V" and provide the following information on an attached sheet: name and address of each person/entity compensated, amount paid each during the reporting period, and cumulative total paid all persons to date to gather signatures.

CODE
DEFINITIONS
ON NEXT PAGE

C - Contributions (monetary, in-kind & transfers)
I - Independent Expenditures
L - Literature, Brochures, Printing
B - Broadcast Advertising (Radio, TV)
N - Newspaper and Periodical Advertising
O - Other Advertising (yard signs, buttons, etc.)
V - Voter Signature Gathering

P - Postage, Mailing Permits
S - Surveys and Polls
F - Fundraising Event Expenses
T - Travel, Accommodations, Meals
M - Management/Consulting Services
W - Wages, Salaries, Benefits
G - General Operation and Overhead

3. EXPENDITURES

- a) Expenditures of \$50 or less, including those from petty cash, need not be itemized. Add up these expenditures and show the total in the amount column on the first line below..
- b) Itemize each expenditure of more than \$50 by date paid, name and address of vendor, code/description, and amount.
- c) For each payment to a candidate, campaign worker, PR firm, advertising agency or credit card company, attach a list of detailed expenses or copies of receipts/invoices supporting the payment.

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
N/A	Expenses of \$50 or less	N/A	N/A	
07/15/16	CITIZENS FOR STEVE LITZOW 7683 SE 27th St # 431 Mercer Island, WA 98040		Campaign Contribution	950.00
07/15/16	FRIENDS OF CYRUS PO BOX 2004 KIRKLAND, WA 98083		Campaign Contribution	1,000.00
07/15/16	STEVE HOBBS EXPLORATORY 3309 114th Dr NE Lake Stevens, WA 98258		Campaign Contribution	1,000.00
07/22/16	ANNETTE CLEVELAND FOR STATE 1111 Main St Ste 400 Vancouver, WA 98660		Campaign Contribution	950.00
07/22/16	BOB HASEGAWA FOR STATE PO Box 84331 Seattle, WA 98124		Campaign Contribution	950.00
07/22/16	BRUCE CHANDLER CAMPAIGN PO BOX 1108 ZILLAH, WA 98953		Campaign Contribution	950.00

Total from attached pages \$ 44,098.28

4. TOTAL CASH EXPENDITURES

Enter also on line 11 of C4 \$ 49,898.28

EXPENDITURES CONTINUATION SHEET (Attachment to Schedule A)

Page 3

Candidate or Committee Name (Do not abbreviate. Use full name.)

Report Date

07/12/16

07/25/16

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
07/22/16	CAMPAIGN TO ELECT PAUL HARRIS 1916 SE 130TH AVE VANCOUVER, WA 98683		Campaign Contribution	950.00
07/22/16	CITIZENS FOR JUNE ROBINSON 616 Wetmore Ave Everett, WA 98201		Campaign Contribution	950.00
07/22/16	CITIZENS FOR KEVIN RANKER PO Box 92 Deer Harbor, WA 98243		Campaign Contribution	950.00
07/22/16	CITIZENS FOR KOCHMAR PO BOX 3676 FEDERAL WAY, WA 98036-3673		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT DREW HANSEN PO BOX 2140 POULSBORO, WA 98370		Campaign Contribution	1,000.00
07/22/16	COMMITTEE TO ELECT DREW MACEWEN PO BOX 651 UNION, WA 98592		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT GINA MCCABE PO Box 1105 Goldendale, WA 98620		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT JOEL KRETZ 1014 TORODA CREEK RD WAUCONDA, WA 98859		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT MARY DYE 1325 Bell Plain Rd Pomeroy, WA 99347		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT MATT 110 W 6th Ave PMB 392 Ellensburg, WA 98926		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT SHARON WYLIE 1111 Main St Ste 400 Vancouver, WA 98660		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT TERRY NEALEY PO BOX 78606 DAYTON, WA 99328		Campaign Contribution	1,000.00

Page Total \$ 11,500.00

EXPENDITURES CONTINUATION SHEET (Attachment to Schedule A)

Page 4

Candidate or Committee Name (Do not abbreviate. Use full name.)

Report Date

07/12/16

07/25/16

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
07/22/16	COMMITTEE TO RE-ELECT BRIAN PO BOX 1541 LONGVIEW, WA 98632		Campaign Contribution	950.00
07/22/16	CURTIS KING FOR SENATE PO Box 10025 Yakima, WA 98909		Campaign Contribution	950.00
07/22/16	DARNIEILLE FOR SENATE PO Box 7753 Tacoma, WA 98417		Campaign Contribution	950.00
07/22/16	FRIENDS OF ANDREW BARKIS PO Box 8728 Lacey, WA 98509		Campaign Contribution	950.00
07/22/16	FRIENDS OF ANDY BILLIG PO Box 145 Spokane, WA 99210		Campaign Contribution	950.00
07/22/16	FRIENDS OF CHRISTINE KILDUFF PO Box 65431 University Place, WA 98464		Campaign Contribution	950.00
07/22/16	FRIENDS OF CINDY RYU PO Box 33548 Seattle, WA 98133		Campaign Contribution	950.00
07/22/16	FRIENDS OF DEREK STANFORD FOR PO BOX 2041 BOTHELL, WA 98041		Campaign Contribution	950.00
07/22/16	FRIENDS OF DREW STOKESBARY PO BOX 92 AUBURN, WA 98071		Campaign Contribution	1,000.00
07/22/16	FRIENDS OF JAY RODNE PO Box 2848 Issaquah, WA 98027		Campaign Contribution	1,000.00
07/22/16	FRIENDS OF LAURIE JINKINS PO BOX 2032 TACOMA, WA 98401		Campaign Contribution	1,000.00
07/22/16	FRIENDS OF MARCUS RICCELLI PO BOX 1325 SPOKANE, WA 99210		Campaign Contribution	950.00

Page Total \$ 11,550.00

EXPENDITURES CONTINUATION SHEET (Attachment to Schedule A)

Page 5

Candidate or Committee Name (Do not abbreviate. Use full name.)

Report Date

07/12/16 07/25/16

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
07/22/16	FRIENDS OF REUVEN CARLYLE PO BOX 9100 SEATTLE, WA 98109		Campaign Contribution	950.00
07/22/16	FRIENDS OF SANTOS PO BOX 78606 SEATTLE, WA 98178		Campaign Contribution	950.00
07/22/16	FRIENDS OF STEVE OBAN PO BOX 65335 UNIVERSITY PLACE, WA 98464		Campaign Contribution	950.00
07/22/16	FRIENDS TO ELECT ERIC PETTIGREW PO BOX 28660 SEATTLE, WA 98118		Campaign Contribution	950.00
07/22/16	FRIENDS TO ELECT LYNDIA WILSON PO Box 820568 Vancouver, WA 98682		Campaign Contribution	950.00
07/22/16	FRIENDS TO ELECT RANDI 44106 14th Ave E Eatonville, WA 98328		Campaign Contribution	950.00
07/22/16	HANS ZEIGER FOR STATE SENATE PO Box 73303 Puyallup, WA 98373		Campaign Contribution	950.00
07/22/16	JOHN BRAUN FOR STATE SENATE PO Box 234 Chehalis, WA 98532		Campaign Contribution	950.00
07/22/16	KIRK PEARSON FOR STATE SENATE 105 Pearson Lane Monroe, WA 98272		Campaign Contribution	950.00
07/22/16	KRIS LYTTON CAMPAIGN 1004 COMMERCIAL AVE, PMB 349 ANACORTES, WA 98221		Campaign Contribution	1,000.00
07/22/16	MARK MULLEN FOR SENATE 2525 NE Park DR # A Issaquah, WA 98029		Campaign Contribution	950.00
07/22/16	MIKE PADDEN FOR STATE SENATE 13021 E 9th Ave Spokane Valley, WA 99216		Campaign Contribution	950.00

Page Total \$ 11,450.00

EXPENDITURES CONTINUATION SHEET (Attachment to Schedule A)

Page 6

Candidate or Committee Name (Do not abbreviate. Use full name.)

Report Date

07/12/16

07/25/16

Date Paid	Vendor or Recipient (Name and Address)	Code	Purpose of Expense and/or Description	Amount
07/22/16	PEOPLE FOR CHRISTINE ROLFES PMB 118 19689 7th Ave NE Poulsbo, WA 98370		Campaign Contribution	950.00
07/22/16	PEOPLE FOR TIMM ORMSBY PO BOX 2177 SPOKANE, WA 99210		Campaign Contribution	950.00
07/22/16	PEOPLE FOR ZACK HUDGINS 4511 S 136TH ST TUKWILA, WA 98168		Campaign Contribution	950.00
07/22/16	RE-ELECT LARRY HALER PO Box 1319 Richland, WA 99352		Campaign Contribution	950.00
07/22/16	RE-ELECT PAT SULLIVAN CAMPAIGN 26513 168th PL SE Covington , WA 98042		Campaign Contribution	950.00
07/22/16	SAM HUNT FOR STATE SENATE PO Box 2573 Olympia, WA 98506		Campaign Contribution	950.00
07/22/16	SHELLY FOR STATE PO Box 37 Addy, WA 99101		Campaign Contribution	950.00
07/22/16	TAKKO FOR SENATE COMMITTEE PO Box 1025 Longview, WA 98832		Campaign Contribution	950.00
07/22/16	WALSH FOR STATE SENATE PO Box 2662 Walla Walla, WA 99362		Campaign Contribution	950.00
07/22/16	COMMITTEE TO ELECT CARY PO BOX 3001 WENATCHEE, WA 98807-3001		Campaign Contribution	950.00
07/22/16	THOMAS G DONAGHY 708 POPLAR DR #9 BELLINGHAM, WA 98226-4458		Reimbursement	98.28

Page Total \$ 9,598.28

**Exhibit #3 PDC Staff Generated Spreadsheet
2016 Wa State CPA PAC Primary Election Contributions**

Recipient Name	Date	Description	Amount
BARBARA BAILEY	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
CITIZENS FOR MICHAEL BAUMGARTNER	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
COMMITTEE TO ELECT BRANDON VICK	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
COMMITTEE TO ELECT JT WILCOX	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
FRIENDS FOR ANN RIVERS	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
FRIENDS FOR DAN KRISTIANSEN	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
FRIENDS OF FRANK CHOPP	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
FRIENDS OF GAEL	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
FRIENDS OF JOE FAIN	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
FRIENDS OF LARRY SPRINGER	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
FRIENDS OF ROGER GOODMAN	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
FRIENDS OF SHARON NELSON	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
JAY INSLEE FOR WASHINGTON	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
SENATE COMMITTEE FOR MARK SCHOESLER	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
STEVE KIRBY CAMPAIGN	7/5/2016	CAMPAIGN CONTRIBUTION	\$ 2,000.00
Contributions disclosed on 21-Day Pre-Primary C-4 report			\$ 26,000.00
Recipient Name	Date	Description	Amount
CITIZENS FOR STEVE LITZOW	7/15/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF CYRUS	7/15/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
STEVE HOBBS EXPLORATORY CAMPAIGN FOR LT GOVERNOR	7/15/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
ANNETTE CLEVELAND FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
BOB HASEGAWA FOR STATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
BRUCE CHANDLER CAMPAIGN	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
CAMPAIGN TO ELECT PAUL HARRIS	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
CITIZENS FOR JUNE ROBINSON	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
CITIZENS FOR KEVIN RANKER	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
CITIZENS FOR KOCHMAR	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT CARY CONDOTTA	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT DREW HANSEN	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
COMMITTEE TO ELECT DREW MACEWEN	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT GINA MCCABE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT JOEL KRETZ	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT MARY DYE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT MATT MANWELLER	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT SHARON WYLIE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
COMMITTEE TO ELECT TERRY NEALEY	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
COMMITTEE TO RE-ELECT BRIAN BLAKE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
CURTIS KING FOR SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
DARNIEILLE FOR SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF ANDREW BARKIS	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF ANDY BILLIG	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF CHRISTINE KILDUFF	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF CINDY RYU	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF DEREK STANFORD FOR STATE REPRESENTATIVE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF DREW STOKESBARY	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
FRIENDS OF JAY RODNE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
FRIENDS OF LAURIE JINKINS	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00

**Exhibit #3 PDC Staff Generated Spreadsheet
2016 Wa State CPA PAC Primary Election Contributions**

FRIENDS OF MARCUS RICCELLI	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF REUVEN CARLYLE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF SANTOS	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS OF STEVE OBAN	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS TO ELECT ERIC PETTIGREW	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS TO ELECT LYNDA WILSON	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
FRIENDS TO ELECT RANDI	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
HANS ZEIGER FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
JOHN BRAUN FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
KIRK PEARSON FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
KRIS LYTTON CAMPAIGN	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 1,000.00
MARK MULLET FOR SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
MIKE PADDEN FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
PEOPLE FOR CHRISTINE ROLFES	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
PEOPLE FOR TIMM ORMSBY	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
PEOPLE FOR ZACK HUDGINS	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
RE-ELECT LARRY HALER	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
RE-ELECT PAT SULLIVAN CAMPAIGN	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
SAM HUNT FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
SHELLY FOR STATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
TAKKO FOR SENATE COMMITTEE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
WALSH FOR STATE SENATE	7/22/2016	CAMPAIGN CONTRIBUTION	\$ 950.00
Contributions disclosed on 7-Day Pre-Primary C-4 report			\$ 49,800.00

Statement of Miscellaneous Receipts Attachment to Form C3

Page 2

Candidate or Committee Name

Deposit Date

Washington Society of CPAs PAC

Date Received	Payee's Name, Address, City, State, Zip	Description	Amount
07/31/16	Bank Accounts ,	Bank Interest	1.05

Subtotal this page 1.05



CASH RECEIPTS MONETARY CONTRIBUTIONS

C3

(1/02)

THIS SPACE FOR OFFICE USE

100716576

08-22-2016

Candidate or Committee Name (Do not abbreviate. Use full name.) Washington Society of CPAs PAC			
Mailing Address 902 140th Ave NE			
City Bellevue, WA	Zip + 4 98005	Office Sought (candidates)	Election Date 2016

1. MONETARY CONTRIBUTIONS DEPOSITED IN ACCOUNT

Date Received		Amount	Total
	a. Anonymous		
	b. Candidate's personal funds deposited in the bank (include candidate loans in 1c)		
	c. Loans, notes, security agreements. Attach Schedule L		
06/30/16	d. Miscellaneous receipts (interest, refunds, auctions, other). Attach explanation	1.05	
06/09/16	e. Small contributions \$25.00 or less not itemized and number of persons giving <u>1</u> (persons)	25.00	

2. CONTRIBUTIONS OVER \$25.00

Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:*	P R I	G E N	Amount	Aggregate* Total
06/01/16	CINDY L ISAACSON 9808 NE 142ND PL #F301 BOTHELL, WA 98011-6925				50.00	50.00
	Occupation					
06/01/16	DONALD W GRACIA 14525 216TH AVE NE WOODINVILLE, WA 98077-5662				50.00	50.00
	Occupation					
06/02/16	ROBERT A UNDERHILL 10301 214TH AVE NE REDMOND, WA 98053-7649				100.00	100.00
	Occupation					
06/03/16	LINDA B WARD 5227 37TH AVE NE SEATTLE, WA 98105-3130				50.00	50.00
	Occupation					
06/03/16	DAVID S NELSON 4111 N 30TH TACOMA, WA 98407-5313				50.00	50.00
	Occupation					
	<input checked="" type="checkbox"/> Check here if additional pages are attached	Sub-total			326.05	*See reverse for details.
		Amount from attached pages			330.00	

3. TOTAL FUNDS RECEIVED AND DEPOSITED OR CREDITED TO ACCOUNT

Sum of parts 1 and 2 above. Enter this amount in line 1, Schedule A to C4.

656.05

4. Date of Deposit 06/30/16	I certify that this report is true and complete to the best of my knowledge Treasurer's Signature Hayden Williams	Date 08-22-2016
Treasurer's Daytime Telephone No.: (425) 644-4800		

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 2

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
06/30/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
06/06/16	JESSICA J LUSTIG 1131 E OAK ST OTHELLO, WA 99344-1653	Occupation			50.00	50.00
06/07/16	JAMES L RUSSELL 856 GOAT TRAIL LOOP MUKILTEO, WA 98275-2217	Occupation			50.00	50.00
06/09/16	LAURIE J ANDERSON 12524 NE 168TH CT WOODINVILLE, WA 98072-7924	Occupation			50.00	50.00
06/15/16	JAY F CRAMER 12923 133RD AVE CT E PUYALLUP, WA 98374-4834	Occupation			50.00	50.00
06/20/16	SUZANNE M HEIDEMA 1122 E Pike St Ste 1076 Seattle, WA 98122	Occupation			50.00	50.00
06/27/16	SESIANDO N CANTOR 930 S 32ND ST RENTON, WA 98055-5300	Occupation			30.00	30.00
06/27/16	HITOSHI INOUE 6-18-21 YAHARA NERIMA-KU TOKYO, ZZ 177 0032	Occupation			50.00	50.00
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				

Page Total 330.00

Statement of Miscellaneous Receipts
Attachment to Form C3

Page 3

Candidate or Committee Name

Washington Society of CPAs PAC

Deposit Date

Date Received	Payee's Name, Address, City, State, Zip	Description	Amount
06/30/16	Bank Accounts /	Bank Interest	1.05

Subtotal this page 1.05

CASH RECEIPTS MONETARY CONTRIBUTIONS

C3

(1/02)

THIS SPACE FOR OFFICE USE

100716571

08-22-2016

Candidate or Committee Name (Do not abbreviate. Use full name.) Washington Society of CPAs PAC			
Mailing Address 902 140th Ave NE			
City Bellevue, WA	Zip + 4 98005	Office Sought (candidates)	Election Date 2016

1. MONETARY CONTRIBUTIONS DEPOSITED IN ACCOUNT

Date Received		Amount	Total
	a. Anonymous		
	b. Candidate's personal funds deposited in the bank (include candidate loans in 1c).....		
	c. Loans, notes, security agreements. Attach Schedule L		
05/31/16	d. Miscellaneous receipts (interest, refunds, auctions, other). Attach explanation	1.12	
Various	e. Small contributions \$25.00 or less not itemized and number of persons giving _____ (persons)	210.00	

2. CONTRIBUTIONS OVER \$25.00

Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:*	P R I	G E N	Amount	Aggregate* Total
05/02/16	WILLIAM D HOOD 222 19TH AVE E SEATTLE , WA 98112				50.00	50.00
	Occupation					
05/02/16	DEBORAH K WINTER 23130 264TH AVE SE MAPLE VALLEY, WA 98038-6751				50.00	50.00
	Occupation					
05/02/16	CAROL J BEZY 2710 JACKSON HWY CHEHALIS, WA 98532-8639				50.00	50.00
	Occupation					
05/03/16	CECILE E HAW 14012 227TH AVE NE WOODINVILLE, WA 98077-7286				50.00	50.00
	Occupation					
05/03/16	TERRY M THOMPSON 3212 37TH AVE S SEATTLE, WA 98144-7014				50.00	50.00
	Occupation					
	<input checked="" type="checkbox"/> Check here if additional pages are attached	Sub-total			461.12	*See reverse for details.
		Amount from attached pages			3,350.00	

3. TOTAL FUNDS RECEIVED AND DEPOSITED OR CREDITED TO ACCOUNT
Sum of parts 1 and 2 above. Enter this amount in line 1, Schedule A to C4.

3,811.12

4. Date of Deposit 05/31/16	I certify that this report is true and complete to the best of my knowledge
Treasurer's Daytime Telephone No.: (425) 644-4800	Treasurer's Signature Hayden Williams
	Date 08-22-2016

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 2

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
05/31/16

2. CONTRIBUTIONS OVER \$25.00			P R I	G E N	Amount	Aggregate Total*
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State				
05/04/16	SUSAN L THOMSON-SINES PO BOX 5487 BELLINGHAM, WA 98227-5487	Occupation			50.00	50.00
05/04/16	LOREN D HOSTEK 5648 40TH AVE W SEATTLE, WA 98199-1035	Occupation			50.00	50.00
05/04/16	MARK J MORRISSETTE 4009 DESERT COURT PASCO, WA 99301-9492	Occupation			50.00	50.00
05/04/16	WILLIAM J GRAHAM 37327 SE FISH HATCHERY RD FALL CITY, WA 98024-9778	Occupation			50.00	50.00
05/04/16	ROSS D MCIVOR 13305 SE 52ND PL BELLEVUE, WA 98006-4265	Occupation			50.00	50.00
05/05/16	JAMES C LITTRELL 3515 KIMBERLY CT WENATCHEE, WA 98801-9645	Occupation			50.00	50.00
05/05/16	SUSAN J SANDERS 3702 S BAY DR SEDRO WOOLLEY, WA 98284-9591	Occupation			50.00	50.00
05/05/16	DAVID A MUNKO 2202 N 80TH ST SEATTLE, WA 98103-4509	Occupation			50.00	50.00
05/05/16	TERRY W GREER PO BOX 1594 STANWOOD, WA 98292-1594	Occupation			50.00	50.00
05/06/16	STEPHEN J ZEVENBERGEN 2628 143RD PL SE MILL CREEK, WA 98012-5733	Occupation			50.00	50.00
05/06/16	BRUCE I MITCHELL 1903 30TH AVE W SEATTLE, WA 98199-4015	Occupation			50.00	50.00

Page Total 550.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 3

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
05/31/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
05/06/16	JAMES J RIGOS 1450 37TH AVE E SEATTLE, WA 98112-3842	Occupation			50.00	50.00
05/06/16	ABBY M SANDERS 606 N 51ST AVE YAKIMA, WA 98908-2513	Peterson CPAs & Advisors Yakima, WA Occupation ACCOUNTANT - CPA			250.00	250.00
05/07/16	MICHAEL J PLYMALE PO BOX 268 VANCOUVER, WA 98666-0268	Occupation			50.00	50.00
05/09/16	JOLENE G COX 7409 242ND PL SW EDMONDS, WA 98026-8538	Occupation			50.00	50.00
05/09/16	KIRSTEN DUKE 2211 5Th Ave Ste 201 Seattle, WA 98121	Occupation			50.00	50.00
05/09/16	THOMAS P SAWATZKI 1211 HIGHLAND RD WALLA WALLA, WA 99362-9290	Occupation			50.00	50.00
05/11/16	CHRISTINE B BRUNNER 5925 HARMONY LANE SW OLYMPIA, WA 98512-9443	Occupation			50.00	50.00
05/11/16	ARTHUR Y KAGEYAMA 4051 29TH AVE W SEATTLE, WA 98199-1756	Occupation			50.00	50.00
05/11/16	DOUGLAS M OORD 3702 W OPAL ST PASCO, WA 99302-3503	Occupation			50.00	50.00
05/11/16	JOHN R HODDER 3518 6TH AVE STE 201 TACOMA , WA 98406	Occupation			50.00	50.00
05/12/16	JOSEPH R FORDE 19543 SE 23RD ST SAMMAMISH, WA 98075-7433	Occupation			50.00	50.00

Page Total 750.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 4

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
05/31/16

2. CONTRIBUTIONS OVER \$25.00			P R I	G E N	Amount	Aggregate Total*
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State				
05/13/16	GLENN G WISEGARVER 2433 234TH COURT NE SAMMAMISH, WA 98074-4446	Occupation			50.00	50.00
05/13/16	THOMAS H WICK PO BOX 759 Kirkland, WA 98083	Occupation			50.00	50.00
05/13/16	MICHAEL REEVES 600 University St Ste 2528 Seattle, WA 98101	Occupation			50.00	100.00
05/13/16	ROBERT J REBAR 4727 44TH AVE SW #201 SEATTLE, WA 98116-4467	Occupation			50.00	50.00
05/16/16	DONALD W STEYSON 29220 NE TOLT HILL RD CARNATION, WA 98014-8224	Occupation			50.00	50.00
05/16/16	JACQUELINE D DAVIS 5090 COLUMBIA HEIGHTS RD LONGVIEW, WA 98632-9537	Occupation			50.00	50.00
05/17/16	EDWARD L RAISL 3221 N 29TH ST TACOMA, WA 98407-6215	Occupation			50.00	50.00
05/17/16	CHRIS W STRAND 4820 W MERCER WAY MERCER ISLAND, WA 98040-0440	Occupation			50.00	50.00
05/17/16	ROBERT W RUBEL 15303 206TH NE WOODINVILLE, WA 98077-7617	Occupation			50.00	50.00
05/17/16	DENNIS B GOLDSTEIN 5830 134TH PL SE BELLEVUE, WA 98006-4114	Occupation			50.00	50.00
05/17/16	JAY T SHILHANЕК 3016 LAKESHORE RD BELLINGHAM, WA 98226-7880	Occupation			50.00	50.00

Page Total 550.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 5

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
05/31/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
05/17/16	DAVID D SCHELERT PO BOX 1821 ZILLAH, WA 98953-1821	Occupation			50.00	50.00
05/18/16	LINDA M CANNEY 4102 227TH PL SW MOUNTLAKE TERRACE, WA	Occupation			50.00	50.00
05/18/16	JACK B PERSON PO BOX 2450 SNOHOMISH, WA 98291-2450	Occupation			50.00	50.00
05/18/16	TIM MCNEES PO BOX 1330 Woodinville, WA 98072	Occupation			50.00	50.00
05/19/16	BEA L NAHON 11130 NE 33RD PL STE 120 BELLEVUE , WA 98004	Occupation			50.00	50.00
05/19/16	MARK E ULLOA 11198 BLUE POND PL NE BAINBRIDGE, WA 98110-1510	Occupation			50.00	50.00
05/19/16	THOMAS P NICHOLAS 103 N MACRONOVIC RD CHEHALIS , WA 98532-9003	Occupation			50.00	50.00
05/20/16	DONALD W MITCHELL 5915 SEWARD PARK AVE S SEATTLE, WA 98118-3050	Occupation			50.00	50.00
05/20/16	MICHAEL R CROSS 22014-94TH PL. W. EDMONDS, WA 98020-4597	Occupation			50.00	50.00
05/20/16	BRIAN G GOSLINE 1129 E ROCKWOOD BLVD SPOKANE, WA 99203-3313	Occupation			50.00	50.00
05/20/16	ROBERT W HELLER 10900 NE 4TH ST STE 1700 BELLEVUE, WA 98004-8306	Clark Nuber PS Bellevue, WA Occupation ATTORNEY - LAWYER			250.00	250.00

Page Total 750.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 6

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
05/31/16

2. CONTRIBUTIONS OVER \$25.00			P R I	G E N	Amount	Aggregate Total*
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State				
05/20/16	MARVIN P LEAF 1809 7TH AVE STE 410 SEATTLE, WA 98101-4403	Occupation			50.00	50.00
05/22/16	LEON F FICKER 11809 STENDALL PLACE N SEATTLE, WA 98133-8341	Occupation			50.00	50.00
05/24/16	DENNIS O WEBB 5882 WOHLERS RD CASHMERE, WA 98815-9508	Occupation			50.00	50.00
05/24/16	AMANDA V O'ROURKE 4241 21st Ave W Ste 400 Seattle, WA 98199	Occupation			100.00	100.00
05/24/16	DANIEL J SCHROEDER 903 ALDEN RD ABERDEEN, WA 98520-1722	Occupation			50.00	50.00
05/24/16	ORPHALEE SMITH 413 RIDGEWAY DR BELLINGHAM, WA 98225-6419	Occupation			50.00	50.00
05/24/16	ROBERT W WALES PO BOX 77082 SHORELINE, WA 98177-0082	Occupation			50.00	50.00
05/25/16	DOUGLAS R COLLIER 4423 Point Fosdick Dr Nw Ste Gig Harbor, WA 98335	Occupation			50.00	50.00
05/26/16	JOSEPH P DEACON 119 N COMMERCIAL ST STE 640 BELLINGHAM, WA 98225	Occupation			50.00	50.00
05/26/16	MARK T LONG 2221 135TH PL SE BELLEVUE, WA 98005-4067	Occupation			50.00	50.00
05/27/16	MARY E JOYCE 520 PIKE ST STE 1040 SEATTLE, WA 98101-2397	Occupation			50.00	50.00

Page Total 600.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 7

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
05/31/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
05/31/16	ROBERT C BEST PO BOX 138 SOUTHWORTH, WA 98386-0138	Occupation			50.00	50.00
05/31/16	JEFF E LEARY 2308 157TH PL SE BELLEVUE, WA 98008-5060	Occupation			50.00	50.00
05/31/16	JEFFREY J BOGDANOVICH 10007 VALMAY AVE NW SEATTLE, WA 98177-5445	Occupation			50.00	50.00
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				

Page Total 150.00

Statement of Miscellaneous Receipts
Attachment to Form C3

Page 8

Candidate or Committee Name

Washington Society of CPAs PAC

Deposit Date

Date Received	Payee's Name, Address, City, State, Zip	Description	Amount
05/31/16	Bank Accounts /	Bank Interest	1.12

Subtotal this page 1.12

CASH RECEIPTS MONETARY CONTRIBUTIONS

C3

(1/02)

THIS SPACE FOR OFFICE USE

100716562

08-22-2016

Candidate or Committee Name (Do not abbreviate. Use full name.) Washington Society of CPAs PAC			
Mailing Address 902 140th Ave NE			
City Bellevue, WA	Zip + 4 98005	Office Sought (candidates)	Election Date 2016

1. MONETARY CONTRIBUTIONS DEPOSITED IN ACCOUNT

Date Received		Amount	Total
	a. Anonymous		
	b. Candidate's personal funds deposited in the bank (include candidate loans in 1c).....		
	c. Loans, notes, security agreements. Attach Schedule L		
04/29/16	d. Miscellaneous receipts (interest, refunds, auctions, other). Attach explanation	1.00	
Various	e. Small contributions \$25.00 or less not itemized and number of persons giving <u>7</u> (persons)	135.00	

2. CONTRIBUTIONS OVER \$25.00

Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:.* Employer's Name, City and State	P R I	G E N	Amount	Aggregate* Total
04/01/16	LAURIE J ANDERSON 4001 204Th St Sw Lynnwoo, WA 98036	Laurie Jo Anderson CPA Lynnwood, WA OccupationACCOUNTANT - CPA			250.00	250.00
04/18/16	HEATHER FITZPATRICK PO Box 1839 Edmonds, WA 98020	Occupation			50.00	50.00
04/19/16	THOMAS DONAGHY PO BOX 32325 Bellingham, WA 98228	Occupation			50.00	50.00
04/20/16	JEFFERY SCHILLING 2501 Sw 1st Ave Ste 260 Portland, OR 97201	Occupation			50.00	50.00
04/20/16	CECIL WHITLOCK 311 Naval Ave Bremerton, WA 98312	Occupation			50.00	50.00
	<input checked="" type="checkbox"/> Check here if additional pages are attached	Sub-total			586.00	*See reverse for details.
		Amount from attached pages			3,450.00	

3. TOTAL FUNDS RECEIVED AND DEPOSITED OR CREDITED TO ACCOUNT

Sum of parts 1 and 2 above. Enter this amount in line 1, Schedule A to C4.

4,036.00

4. Date of Deposit 04/30/16	I certify that this report is true and complete to the best of my knowledge Treasurer's Signature Hayden Williams	Date 08-22-2016
Treasurer's Daytime Telephone No.: (425) 644-4800		

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 2

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
04/30/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
04/20/16	DEBORAH LOOBER PO BOX 32148 Bellingham, WA 98228	Occupation			50.00	50.00
04/20/16	HAROLD THOMPSON PO BOX 100 WORLEY, ID 83876	Occupation			50.00	50.00
04/20/16	MARK HUGH PO BOX 50628 Bellevue, WA 98015	Mark Hugh PLLC Bellevue, WA Occupation ACCOUNTANT - CPA			250.00	250.00
04/21/16	LILLIAN L MCDONELL 13722 42ND AVE. NE SEATTLE, WA 98125-3888	Occupation			50.00	50.00
04/21/16	CHERYL WOODS 550 Woods Rd Centerville, WA 98613	Cheryl Woods CPA Centerville, WA Occupation ACCOUNTANT - CPA			150.00	150.00
04/21/16	SIDNEY STARR 812 Market St Kirkland, WA 98033	Occupation			50.00	50.00
04/21/16	MATTHEW ROETCISOENDER 2911 Bond St Ste 200 Everett, WA 98201	Occupation			50.00	50.00
04/22/16	ROBERT BERNTSON 11100 Ne 8Th St Ste 400 Bellevue, WA 98004	Occupation			50.00	50.00
04/22/16	MICHAEL REEVES 600 University St Ste 2528 Seattle, WA 98101	Occupation			50.00	50.00
04/22/16	PAT BOHAN PO BOX 736 Snoqualmie, WA 98065	Occupation			50.00	50.00
04/22/16	CAROL WOO 10110 Chapel Hill Blvd Pasco, WA 99301	Occupation			50.00	50.00

Page Total 850.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 3

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
04/30/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
04/22/16	SIDNEY BOLES PO Box 261 Vancouver, WA 98666	Occupation			50.00	50.00
04/22/16	MICHAEL MEEKS 110 James St Ste 100 Edmonds, WA 98020	Occupation			50.00	50.00
04/22/16	DUY-LINH TA 10311 Se 185Th Pl Renton, WA 98055	Occupation			50.00	50.00
04/23/16	MARK NEEDHAM PO BOX 8359 Yakima, WA 98908	Occupation			50.00	50.00
04/24/16	VICKY M DALTON 1816 N GREENACRES RD GREENACRES, WA 99016-8500	Occupation			50.00	50.00
04/25/16	ELIZABETH MASNARI 12122 SE 15TH ST BELLEVUE, WA 98005-822	Occupation			50.00	50.00
04/25/16	GORDON ASHEIM 2503 140Th Pl Se Mill Creek, WA 98012	Occupation			50.00	50.00
04/25/16	SCOTT PETERSEN 2506 Ne 120Th St Seattle, WA 98125	Occupation			50.00	50.00
04/26/16	CHRIS GATES PO BOX 614 Auburn, WA 98071	Occupation			50.00	50.00
04/26/16	DAHAN N PHAM 8874 S K ST TACOMA, WA 98444-4332	Occupation			50.00	50.00
04/26/16	JOHN CURRIE 21 W Comstock St Unit 103 Seattle, WA 98119	Occupation			50.00	50.00

Page Total 550.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 4

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
04/30/16

2. CONTRIBUTIONS OVER \$25.00			P R I	G E N	Amount	Aggregate Total*
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State				
04/26/16	CARMEN J AGUIAR 2303 128TH AVE SE BELLEVUE, WA 98005-4233	Occupation			50.00	50.00
04/26/16	STEPHEN PATTERSON 2809 S LINCOLN ST SPOKANE, WA 99203-1349	Occupation			50.00	50.00
04/26/16	SHARI WOOD-RICHARDSON 7100 Fort Dent Way Ste 280 Tukwila, WA 98188	Occupation			50.00	50.00
04/26/16	ROBERT LEVINE PO BOX 728 Langley, WA 98260	Occupation			50.00	50.00
04/26/16	MARC BATEMAN 4211 Alderwood Mall Blvd Ste Lynnwood, WA 98036	Occupation			50.00	50.00
04/26/16	RICHARD GREAVES 2800 W Viewmont Way W Seattle, WA 98199	Occupation			50.00	50.00
04/26/16	LINDA TEACHOUT PO BOX 55609 Shoreline, WA 98155	Occupation			50.00	50.00
04/26/16	SUSANNE VICKERMAN 6945 Littlerock Rd Sw Tumwater, WA 98512	Occupation			50.00	50.00
04/26/16	ADELE B BOLSON 15226 NE 72ND ST REDMOND, WA 98052-6802	Occupation			50.00	50.00
04/26/16	DEANNE BUTLER 10509 Ne 110Th St Kirkland, WA 98033	Occupation			50.00	50.00
04/27/16	AMANDA CHANG 2230 130th Ave NE Ste 200 Bellevue, WA 98005	Occupation			50.00	50.00

Page Total 550.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 5

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
04/30/16

2. CONTRIBUTIONS OVER \$25.00					
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100: Employer's Name, City and State	P R I	G E N	Amount
04/27/16	OSAMU KASUYA 53 KAWANAKA OGIWARA KIRA-CHO JAPAN, ZZ 99999	Occupation			50.00
04/28/16	DAVID A BROWN 6615 NE LATYSON LN BAINBRIDGE IS, WA 98110-4072	Occupation			50.00
04/28/16	PAUL BRANDSTETTER 1624 Grove St Ste E Marysville, WA 98270	Occupation			50.00
04/28/16	NAVZER R HORMAZDI 1415 NE 124TH ST VANCOUVER, WA 98685-3118	Occupation			50.00
04/28/16	ROBERT MCKINLEY 505 N Argonne Rd Bldg A Ste 3 Spokane, WA 99212	Occupation			50.00
04/28/16	CRAIG RUTHFORD PO BOX 1385 Chehalis, WA 98532	Occupation			50.00
04/28/16	JAMES KEYES PO BOX 489 Eastsound, WA 98245	Occupation			50.00
04/28/16	MARGO REICH 2730 WESTLAKE AVE N SEATTLE, WA 98109-1916	Occupation			50.00
04/28/16	RICHARD PAHRE 17569 12Th Ave Nw Shoreline, WA 98177	Occupation			50.00
04/28/16	CHRISTOPHER RIEKE PO BOX 1030 Woodinville, WA 98072	Occupation			50.00
04/28/16	DOUGLAS SPRINGER 17330 135Th Ave Ne Ste 2A Woodinville, WA 98072	Occupation			50.00

Page Total 550.00

RECEIPTS CONTINUATION SHEET (Attachment to C-3 Form)

Page 6

Candidate or Committee Name (Do not abbreviate. Use full name.)
Washington Society of CPAs PAC

Deposit Date
04/30/16

2. CONTRIBUTIONS OVER \$25.00						
Date Received	Contributor's Name, Address, City, State, Zip	Contributions of more than \$100:* Employer's Name, City and State	P R I	G E N	Amount	Aggregate Total*
04/29/16	MICHAEL HUTCHINSON PO BOX 40031 Olympia, WA 98504	Occupation			50.00	50.00
04/29/16	FRANK KUNTZ PO BOX 3005 Wenatchee, WA 98807	Occupation			50.00	50.00
04/29/16	JAMES LADD 1246 108Th Ave Ne Bellevue, WA 98004	Occupation			50.00	50.00
04/29/16	ANTONIO LALIBERTE 9636 Ne 30Th Pl Clyde Hill, WA 98004	Occupation			50.00	50.00
04/29/16	SCOTT EASTHAM 2020 El Capitan Way Ste 100 Everett, WA 98208	Occupation			50.00	50.00
04/29/16	RICK FOSTER 2020 El Capitan Way Ste 100 Everett, WA 98208	Occupation			50.00	50.00
04/29/16	TERENCE V OKEEFE 1115 22ND AVE E SEATTLE, WA 98112-3516	Occupation			50.00	50.00
04/29/16	REBECCA A CATES 561 HAZELNUT LANE CLE ELUM, WA 98922-0632	Occupation			50.00	50.00
04/29/16	CLIFTONLARSONALLEN LLP 220 S 6Th St Ste 300 Minneapolis, MN 55402	Occupation			500.00	500.00
04/30/16	STEPHEN G DASHIELL 5910 W VALE LANE SPOKANE, WA 99208-9208	Occupation			50.00	50.00
		Occupation				

Page Total 950.00

Statement of Miscellaneous Receipts
Attachment to Form C3

Page 7

Candidate or Committee Name

Washington Society of CPAs PAC

Deposit Date

Date Received	Payee's Name, Address, City, State, Zip	Description	Amount
04/29/16	Bank Accounts ,	Bank Interest	1.00

Subtotal this page 1.00

Hayden Williams replied, a year ago (Tue, 11 Sep 2018 at 6:46 AM) to:
pdc@pdc.wa.gov To Whom it May Concern:

On behalf of the WSCPA PAC, I am responding to the formal complaint filed by Glen Morgan.

On account of personnel and role/responsibility changes within the PAC and Society, the PAC inadvertently missed certain filing deadlines. Immediately upon learning about this inadvertent oversight, I personally called the PDC, identified the problem, and asked about appropriate corrective action. The PDC advised us to update our filings as quickly as possible, which we did. We have also implemented organizational changes to ensure that these issues do not re-occur. Since notice of the problem, the PAC has met all of its filing deadlines.

The PAC certainly never purposefully avoided any filing obligations and has never filed any reports with inaccurate information. To the contrary, as demonstrated by my affirmative outreach and our immediate curative efforts, we were interested in compliance and transparency. Below, I address each of the specific accusations and how we have corrected (if applicable) those issues.

- 1) Failure to file accurate, timely C3 and C4 reports, failure to timely deposit contributions. (Violation of RCW 42.17A.235, .220)
 - The WSCPA filed C3s and C4s late. To our knowledge have never filed an inaccurate report for either the C3 or C4. We are now filing C4s timely based on the schedule posted. The C3s are filed every Monday (except when it falls on a holiday) and the corresponding deposits are made on that Monday the C3 is filed.
- 2) Failure to report last minute contributions. (Violation of RCW 42.17A.265)
 - The WSCPA has filed contributions of \$1,000 or more in a special reporting periods twice where we did not inform the PDC within the 48 hour window. We reported the contributions, but late. We are aware of the rules for the two special reporting periods before the primary and general elections, and now have processes in place to check diligently each day during these special periods for any contributions over \$1,000.
- 3) Failure to list committee officers, timely file/update C-1/C-1PC. (Violation of RCW 42.17A.205, see WAC 390-05-245)
 - The WSCPA files a C-1 when any changes in the PAC committee structure changes, but did not do it timely as the rules states. We have corrected this as well. As soon as there is any change in the WSCPA PAC committee structure, the WSCPA reports that change within the 10-day period.
- 4) Illegal unauthorized expenditure of funds by an individual not listed as an officer on form C-1/C1-pc. (Violation of RCW 42.17A.425)
 - The WSCPA has never made any illegal unauthorized expenditures of funds by anyone listed on the C-1.
- 5) Failure to preserve books of account, bills, receipts, and all other financial records of the campaign or political committee for not less than five calendar years following the year during which the transaction occurred. (Violation of RCW 42.17A.235 (6)).
 - The WSCPA has always maintained its books for more than 5 years and has done it accurately and ethically.
- 6) Illegal depositing of campaign funds into bank account by person other than the treasurer or deputy treasurer. (Violation of RCW 42.17A.220 (1))
 - The WSCPA has always made it a practice that the treasurer deposits the funds.
- 7) Failure to include sponsor ID. (Violation of RCW 42.17A.320)

- The WSCPA does no political advertising which requires our Sponsor ID. We are a professional membership organization who periodically ask for contributions from our members.

8) Failure to timely file form C6 reporting independent expenditure. (Violation of RCW 42.17A.255(2))

- The WSCPA does not engage in any “independent expenditures” and does not need to file a C-6.

Again, we acknowledge, appreciate the gravity of, and are sorry for our inadvertently late filings. But these errors were minor and have been cured. And we have taken the necessary steps to be in compliance and expect to continue these corrective actions into the future.

Hayden Williams, CPA, CGMA | CFO
Washington Society of CPAs