

File a Formal Complaint - Glen Morgan

Glenmorgan89 reported 8 hours ago (Wed, 5 Apr at 2:35 AM) via Portal Meta

To whom it may concern,

It has come to my attention that that “Spokane Citizens for Political Education,” (SCPE) a political committee has committed multiple violations of **RCW 42.17A**. This was a relatively short-lived PAC, but in order to assist in verifying the allegations in this complaint, I have included a simple Background and Timeline here, followed by the allegations. All publically available source documents are included as an attachment.

“Spokane Citizens for Political Education” (SCPE PAC) Background & Timeline

Date (PDC doc #)	Event
Dec. 16, 2014	SCPE PAC Registered Political Committee Registration (C1) of “Spokane Citizens for Political Education”(SCPE PAC) is recorded as received by the Public Disclosure Commission (PDC). The “Full Reporting” designation is marked. Nick CastroLang is listed as “Campaign Chair” and Treasurer. No other individuals are identified.
Dec. 23, 2014 (C4 100625300)	\$5,000 Donation to SCPE PAC WA St Council of Co & City Employees report donation of \$5,000 to “Spokane citizens for political education.” Report received by PDC on Jan. 27, 2015.
Dec. 23, 2014 (C3 100627144)	“Spokane citizens for political education” report receipt of \$5,000 from WA St Council of Co & City Employees. Report received by PDC on Feb. 9, 2015.
Jan. 2015 (no report)	SCPE PAC Discloses \$12,400 in Undocumented Expenditures “Spokane citizens for political education” reports \$12,400 in previous expenditures on last C4 on line 10 of Feb. 9, 2015 (C4 100627145). No other C4 reports exist on record with the PDC.
Jan. 5, 2015 (C3 100627144)	\$3,000 Donation to SCPE PAC “Spokane citizens for political education” report receipt of \$3,000 from City of Spokane Managerial & Professional Association, which appears to be a 501(c)(5) organization.
Jan. 13, 2015 (C3 100627145)	\$4,600 Donation to SCPE PAC Spokane Fire Fighters Union PAC reports income of \$4,600 from Local 29 2014 Seg Fund. Report received by PDC on Mar. 4, 2015.
Jan. 13, 2015 (C4 100629071)	Spokane Fire Fighters Union PAC reports donation of \$4,600 to “Spokane citizens for political education.” Report received by PDC on Mar. 4, 2015. “Spokane citizens for political education” report receipt of \$4,600 from Spokane Fire Fighters IAFF. Report received by PDC on Feb. 9, 2015.

Jan. 13, 2015 (C3 100627144)	
Jan 30, 2015 (C4 100627145)	\$12,600 Deposited by SCPE PAC "Spokane citizens for political education" report deposit of \$12,600 on Jan 30, 2015. Report received by PDC Feb. 9, 2015.

1) SCPE PAC (Nick CastroLang) Failed to detail expenditures of \$12,400. This is a clear and egregious violation of RCW 42.17A.240 (6).

The name and address of each person to whom an expenditure was made in the aggregate amount of more than fifty dollars during the period covered by this report, the amount, date, and purpose of each expenditure, and the total sum of all expenditures;

On Feb. 9, 2015, Nick CastroLang, on behalf of SCPE PAC reported (Ref# 100627145) that \$12,400 had been previously expended by SCPE PAC (see line 10). However, no other C4 reports are on file with the PDC for "Spokane Citizens for Political Education" nor any representation of how/to whom these funds were disbursed.

It is critical that the PDC demand that Nick CastroLang immediately disclose the recipient(s) of the total amount of the undisclosed \$12,400 in expenditure. If it is found that the expenditure was of benefit to one candidate, then this candidate should be identified because no candidate reported receiving these funds or in-kind donations of these funds from this PAC during this time.

If there is a missing C4 that can't be found, It is highly suspicious and unlikely that an expenditure in the amount of \$12,400 would have been made prior to January 2015 as indicated on line 10 (Ref # 100627145), as officially the only deposit made for "Spokane Citizens for Political Education" was reported as having been made on January 30, 2015 (see **Schedule A - C4 Ref#100627145**).

If, both a missing mystery C4 can be discovered at the PDC And the schedule A is inaccurate on this lone C4, then the expenditure still couldn't have been made because only \$8000 was received according to the C3 filed by Nick Castrolang Feb 9th (Ref#100627144).

Regardless of which scenario is discovered to be true, this is a very serious violation of the law.

2). Failure to accurately and timely file expenditure report (C4) by deadline. (Violation of RCW 42.17A.235)

Based on the previous allegation (see above) we can assume that an expenditure report is also missing, which should reflect the mystery missing \$12,400. This would have been the missing C4 scheduled to be filed January 10, 2014 - which make **this document two years and three months or 825 days or more past the statutory deadline**

3). Failure to timely file C3 contribution form (Violation of RCW 42.17A.235)

According to the documents on file at the PDC, Nick CastroLang's SCPE PAC was formed December 16, 2014, with the first donation received on December 23, 2014 from the Washington State Council of County and City Employees (see C4 Ref#100625300). This should have been reported on a C3 submitted to the PDC on January 10, 2015.

Unfortunately, no C3 was ever submitted by Nick CastroLang in January, and this contribution was not reported until Feb 9, 2015 - **30 days past the statutory deadline.**

4) "Spokane Citizens for Political Education" Failed to Deposit Multiple Donations (\$12,600 in total) Within 5 Days (Violation of RCW 42.17A.220 (1)).

According to **RCW 42.17A.220(1)**:

All monetary contributions received by a candidate or political committee shall be deposited by the treasurer or deputy treasurer 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.

According to expenditure and receipt records reported to the PDC by donors and "Spokane Citizens for Political Education" PAC:

12/23/14 - \$5,000 **EXPENDITURE** WA St Council of Co & City Employees (C4 Ref# 100625300)

12/23/14 - \$5,000 **RECEIVED** "Spokane Citizens for Political Education" (C3 Ref# 00627144)

As reported on the C4 submitted Feb 9, 2015 (**C4 Ref# 100627145**), Nick CastroLang made a deposit of \$12,600 on Jan. 30, 2015. By his own disclosure of receipt (**C3 Ref#100627144**), **Nick CastroLang deposited this donation 38 days after receipt of the donation.**

1/5/15 - \$3,000 **RECEIVED** from City of Spokane Managerial & Professional Association (C3 Ref# 100627144)

As reported on (**C4 Ref# 100627145**), Nick CastroLang made a deposit of \$12,600 on Jan. 30, 2015. By his own disclosure of receipt (**C3 Ref# 100627144**), **Nick CastroLang deposited this donation 25 days after receipt of the donation.**

1/13/15 - \$4,600 **EXPENDITURE** Spokane Fire Fighters Union PAC (**C4 Ref#100629071**)

1/13/15 - \$4,600 **RECEIVED** "Spokane Citizens for Political Education" (**C3 Ref#100627144**)

As reported on (**C4 Ref#100627145**), Nick CastroLang made a deposit of \$12,600 on Jan. 30, 2015. By his own disclosure of receipt (**C3 Ref#100627144**), **Nick CastroLang deposited this donation 17 days after receipt of the donation.**

These allegations raise serious concerns about large sums of money that have been spent in the political process in Spokane County, but have disappeared from public disclosure and spent for unknown purposes.

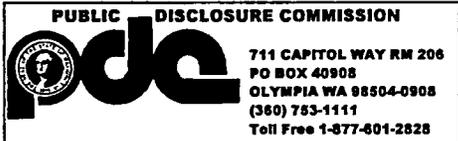
I would urge the PDC (and the AG) to investigate this matter to confirm full documentation of these expenditures and verify the recipients of these funds. This investigation may have wider implications because I have been unable to find any reported recipient of these funds during this time either as in-kind contributions or independent expenditures during this time. It is highly likely additional violations of campaign finance laws have been committed here, and this is only a hint of other problems to be found.

For ease of research, I have attached a .PDF file of all the relevant C3, C4, C1 and a reference donor 990 form to document all available public data on this case.

I am happy to discuss this with you in more detail if you would like.

Best Regards,

Glen Morgan



Political Committee Registration

C1PC
(1/12)

DEC 16 2014

Committee Name (Include sponsor in committee name. See next page for definition of "sponsor." Show entire official name. Do not use abbreviations or acronyms in this box.)

Spokane citizens for political education

Acronym:

Telephone: (509) 9983255

Mailing Address

811 West Alice

Fax: ()

City: Spokane County: Spokane Zip + 4: 99205

E-mail:

NEW OR AMENDED REGISTRATION?

- NEW. Complete entire form.
- AMENDS previous report. Complete entire form.

COMMITTEE STATUS

- Continuing (On-going; not established in anticipation of any particular campaign election.)
- _____ election year only. Date of general or special election: _____ (Year)

1. What is the purpose or description of the committee?

Bona Fide Political Party Committee - official state or county central committee or legislative district committee. If you are not supporting the entire party ticket, attach a list of the names of the candidates you support.

Ballot Committee - Initiative, Bond, Levy, Recall, etc. Name or description of ballot measure:

Ballot Number FOR AGAINST

Other Political Committee - PAC, caucus committee, political club, etc. If committee is related or affiliated with a business, association, union or similar entity, specify name:

For single election-year only committees (not continuing committees): Is the committee supporting or opposing
(a) one or more candidates? Yes No If yes, attach a list of each candidate's name, office sought and political party affiliation.
(b) the entire ticket of a political party? Yes No If yes, identify the party:

2. Related or affiliated committees. List name, address and relationship.

NA

Continued on attached sheet.

3. How much do you plan to spend during this entire election campaign, including the primary and general elections? Based on that estimate, choose one of the reporting options below. (If your committee status is continuing, estimate spending on a calendar year basis.)

If no box is checked you are obligated to use Full Reporting. See instruction manuals for information about reports required and changing reporting options.

- MINI REPORTING**
Mini Reporting is selected. No more than \$5,000 will be raised or spent and no more than \$500 in the aggregate will be accepted from any one contributor.
- FULL REPORTING**
Full Reporting is selected. The frequent, detailed campaign reports mandated by law will be filed as required.

4. Campaign Manager's or Media Contact's Name and Address
Nick CastroLang 811 West Alice Spokane WA 99205

Telephone Number:
(509) 9983255

5. Treasurer's Name and Address. Does treasurer perform only ministerial functions? Yes ___ No ___ See WAC 390-05-243 and next page for details. List deputy treasurers on attached sheet. Continued on attached sheet.

Nick castrolang 811 West Alice SPokane WA 99205

Daytime Telephone Number:
(509) 9983255

6. Persons who perform only ministerial functions on behalf of this committee and on behalf of candidates or other political committees. List name, title, and address of these persons. See WAC 390-05-243 and next page for details. Continued on attached sheet.

7. Committee Officers and other persons who authorize expenditures or make decisions for committee. List name, title, and address. See next page for definition of "officer." Continued on attached sheet.

Nick castrolang Campaign Chair Above

8. Campaign Bank or Depository
STCU

Branch
Downtown

City
Spokane

9. Campaign books must be open to the public by appointment between 8 a.m. and 8 p.m. during the eight days before the election, except Saturdays, Sundays, and legal holidays. In the space below, provide contact information for scheduling an appointment and the address where the inspection will take place. It is not acceptable to provide a post office box or an out-of-area address.

Street Address, Room Number, City where campaign books will be available for inspection

811 West Alice Spokane WA 99205

In order to make an appointment, contact the campaign at (telephone, fax, e-mail): ()

10. Eligibility to Give to Political Committees and State Office Candidates: A committee must receive \$10 or more each from ten Washington State registered voters before contributing to a Washington State political committee. Additionally, during the six months prior to making a contribution to a state office candidate your committee must have received contributions of \$10 or more each from at least ten Washington State registered voters.

A check here indicates your awareness of and pledge to comply with these provisions. Absence of a check mark means your committee does not qualify to give to Washington State political committees and/or state office candidates.

11. Signature and Certification. I certify that this statement is true, complete and correct to the best of my knowledge.

Committee Treasurer's Signature

Date

12/15/14

SUMMARY, FULL REPORT RECEIPTS AND EXPENDITURES

C4 (3/97)	PDC OFFICE USE
	100625300
	01-27-2015

Candidate or Committee Name (Do not abbreviate. Include full name)
 WA St Council of Co & City Employees

Mailing Address
 PO BOX 750

City
 EVERETT, WA

Zip + 4 98206	Office Sought (Candidates)	Election Date 2014
Report Period Covered 12/01/14	From (last C-4) To (end of period) 12/31/14	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)	\$		135,333.51
2. Cash received (From line 2, Schedule A)	\$		16,000.00
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).....			16,000.00
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)			151,333.51
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)		130,066.69
11. Total cash expenditures (From line 4, Schedule A)	5,000.00	
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).....		5,000.00
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).....		135,066.69

CANDIDATES ONLY				Name not on ballot
Won	Lost	Unopposed		
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) 303-8818

CASH SUMMARY	
18. Cash on hand (Line 8 minus line 17)	16,266.82
[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)	16,266.82

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
		Barbara Corcoran	

CASH RECEIPTS AND EXPENDITURE

SCHEDULE
 to C4
A
(11/93)

Candidate or Committee Name (Do not abbreviate. Use full name.) _____ Report Date 12/01/14 12/31/14

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
12/31/2014	16,000.00					

2. TOTAL CASH RECEIPTS Enter also on line 2 of C4 \$ 16,000.00

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
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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	
12/23/14	SPOKANE CITIZENS FOR POLITICAL 811 W ALICE SPOKANE, WA 99205		contribution	5,000.00

4. TOTAL CASH EXPENDITURES Total from attached pages \$ 0.00
Enter also on line 11 of C4 \$ 5,000.00

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2013

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning July 1, 2013, and ending June 30, 2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization City of Spokane Managerial & Professional Association		D Employer identification number 91-1608608
	Number and street (or P O box, if mail is not delivered to street address) Room/suite PO Box 44		E Telephone number 509 625-6494
	City or town, state or province, country, and ZIP or foreign postal code Spokane, WA 99210-00		F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶ www.spokanecitymp.org

J Tax-exempt status (check only one) - 501(c)(3) 501(c) (5) ◀ (insert no.) 4947(a)(1) or 527

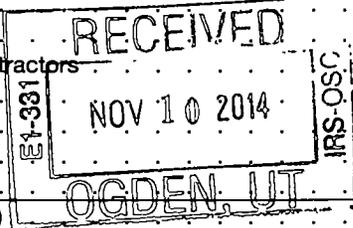
K Form of organization Corporation Trust Association Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **50887**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	0
	2 Program service revenue including government fees and contracts	2	0
	3 Membership dues and assessments	3	50605
	4 Investment income	4	282
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
b Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0	
c Less: direct expenses from gaming and fundraising events	6c	0	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a Gross sales of inventory, less returns and allowances	7a	0	
b Less: cost of goods sold	7b	0	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	50887	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	0
	11 Benefits paid to or for members	11	0
	12 Salaries, other compensation, and employee benefits	12	7200
	13 Professional fees and other payments to independent contractors	13	9161
	14 Occupancy, rent, utilities, and maintenance	14	0
	15 Printing, publications, postage, and shipping	15	4035
	16 Other expenses (describe in Schedule O)	16	4932
17 Total expenses. Add lines 10 through 16 ▶	17	25328	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25559
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	117410
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	142969



SCANNED NOV 20 2013

7117

10
B

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	117410	142969
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	0	0
25 Total assets	117410	142969
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	117410	142969

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Labor Bargaining Group

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 Represent members (300+) forcefully and effectively in negotiations with Management for wages, hours, and working conditions. Services provided include legal representation and union leader representation.	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O)	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
David Lewis President	17.5	3600	0	0
Joan Hamilton Vice President	6	1200	0	0
Kris Redmond Secretary	1	1200	0	0
Cylas Engeland Treasurer	5	1200	0	0
Bryan Sullivan Director	2	0	0	0
Bob Turner Director	1	0	0	0
Dave Kokot Director	6	0	0	0
David Lund Director	2	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35b			
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
35c			
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
37b			
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
40b			
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
40e			
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ <u>Cylas Engeland</u> Telephone no. ▶ <u>509 625-6494</u> Located at ▶ <u>808 W Spokane Falls Blvd, Spokane WA</u> ZIP + 4 ▶ <u>99201-3333</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
42b			✓
	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶		✓
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
44a			
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
44b			
c	Did the organization receive any payments for indoor tanning services during the year?		✓
44c			
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
44d			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
45a			
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		✓
45b			

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46** Yes No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47** Yes No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** Yes No

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** Yes No

b If "Yes," was the related organization a section 527 organization? **49b** Yes No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here *Cylas J. Engeland* 11-7-2014
 Signature of officer Date
Cylas Engeland - Treasurer
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Name of the organization

Employer identification number

City of Spokane Managerial & Professional Association

91-1608608

Area with horizontal dashed lines for supplemental information.

**CASH RECEIPTS
 MONETARY
 CONTRIBUTIONS**

C3
 (1/02)

THIS SPACE FOR OFFICE USE

100629068

03-04-2015

Candidate or Committee Name (Do not abbreviate. Use full name.)
 Spokane Firefighters Union PAC

Mailing Address
 911 E Baldwin Ave

City: Spokane, WA Zip + 4: 99207 Office Sought (candidates): Election Date: 2015

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		
	d. Miscellaneous receipts (interest, refunds, auctions, other). Attach explanation		
	e. Small contributions \$25.00 or less not itemized and number of persons giving _____ (persons)		

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
01/13/15	LOCAL 29 2014 SEG FUND 911 E Baldwin Ave Spokane, WA 99207				4,600.00	4,600.00
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
		Occupation				
	<input type="checkbox"/> Check here if additional pages are attached	Sub-total			4,600.00	*See reverse for details.
		Amount from attached pages			0.00	

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.

4,600.00

4. Date of Deposit: 01/13/15

Treasurer's Daytime Telephone No.: (509) 484-5598

I certify that this report is true and complete to the best of my knowledge

Treasurer's Signature: Thad Frater Date: 03-04-2015

SUMMARY, FULL REPORT RECEIPTS AND EXPENDITURES

C4
(3/97)

PDC OFFICE USE
100629071
03-04-2015

Candidate or Committee Name (Do not abbreviate. Include full name)
 Spokane Firefighters Union PAC

Mailing Address
 911 E Baldwin Ave

City
 Spokane, WA

Zip + 4 99207	Office Sought (Candidates)	Election Date 2015	*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)?
Report Period Covered 01/01/15	From (last C-4) To (end of period) 01/31/15	Final Report? Yes No X	

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)	\$		515.15
2. Cash received (From line 2, Schedule A)	\$	6,817.00	
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).....		6,817.00	
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)			7,332.15
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)		0.00
11. Total cash expenditures (From line 4, Schedule A)	4,600.00	
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).....	4,600.00	
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).....	4,600.00	

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.:
 (509) 484-5598

CASH SUMMARY

18. Cash on hand (Line 8 minus line 17)	2,732.15
[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)	2,732.15

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
		Thad Frater	

CASH RECEIPTS AND EXPENDITURE

SCHEDULE
to C4 **A**
(11/93)

Candidate or Committee Name (Do not abbreviate. Use full name.) _____ Report Date 01/01/15 01/31/15

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
01/23/2015	2,217.00					
01/13/2015	4,600.00					

2. TOTAL CASH RECEIPTS Enter also on line 2 of C4 \$ 6,817.00

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.

<p>CODE DEFINITIONS ON NEXT PAGE</p>	<p>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>	<p>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</p>
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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	
01/13/15	SPOKANE CITIZENS FOR POLITICAL 811 W ALICE SPOKANE, WA 99205		contribution 1/13/15	4,600.00

4. TOTAL CASH EXPENDITURES Total from attached pages \$ 0.00
Enter also on line 11 of C4 \$ 4,600.00

**CASH RECEIPTS
 MONETARY
 CONTRIBUTIONS**

C3
 (1/02)

THIS SPACE FOR OFFICE USE

100627144

02-09-2015

Candidate or Committee Name (Do not abbreviate. Use full name.)
 Spokane Citizens for Political Education

Mailing Address
 811 W Alice Ave

City: Spokane, WA Zip + 4: 99205 Office Sought (candidates): Election Date: 2015

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		
	d. Miscellaneous receipts (interest, refunds, auctions, other). Attach explanation		
	e. Small contributions \$25.00 or less not itemized and number of persons giving _____ (persons)		

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
01/05/15	CITY OF SPOKANE MANAGERIAL AND PO BOX 44 Spokane, WA 99210				3,000.00	3,000.00
		Occupation				
12/23/14	WASHINGTON STATE COUNCIL OF PO BOX 750 Everett, WA 98206				5,000.00	5,000.00
		Occupation				
01/13/15	SPOKANE FIRE FIGHTERS IAFF 911 E Baldwin Ave Spokane, WA 99207				4,600.00	4,600.00
		Occupation				
		Occupation				
		Occupation				
	<input type="checkbox"/> Check here if additional pages are attached	Sub-total			12,600.00	*See reverse for details.
		Amount from attached pages			0.00	

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.

12,600.00

4. Date of Deposit: 01/30/15

Treasurer's Daytime Telephone No.: (509) 998-3255

I certify that this report is true and complete to the best of my knowledge

Treasurer's Signature: Nicholas J CastroLang Date: 02-09-2015

SUMMARY, FULL REPORT RECEIPTS AND EXPENDITURES

C4
(3/97)

PDC OFFICE USE
100627145
02-09-2015

Candidate or Committee Name (Do not abbreviate. Include full name)
 Spokane Citizens for Political Education

Mailing Address
 811 W Alice Ave

City
 Spokane, WA

Zip + 4
99205

Office Sought (Candidates)
 Election Date
2015

Report Period Covered	From (last C-4)	To (end of period)	Final Report?
	01/01/15	01/31/15	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)	\$		0.00
2. Cash received (From line 2, Schedule A)	\$	12,600.00	
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).....			12,600.00
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)			12,600.00
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)	12,400.00
11. Total cash expenditures (From line 4, Schedule A)	200.00
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).....	200.00
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).....	12,600.00

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.:
(509) 998-3255

CASH SUMMARY	
18. Cash on hand (Line 8 minus line 17)	0.00
[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)	0.00

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
		Nicholas J CastroLang	

CASH RECEIPTS AND EXPENDITURE

SCHEDULE A
to C4
(11/93)

2

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

Report Date

01/01/15 01/31/15

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
01/30/2015	12,600.00					

2. TOTAL CASH RECEIPTS Enter also on line 2 of C4 \$ 12,600.00

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.

<p>CODE DEFINITIONS ON NEXT PAGE</p>	<p>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>	<p>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</p>
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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	10.00
01/31/15	NICK CASTROLANG 811 W Alice Ave Spokane, WA 99205		Campaign Administration	190.00

4. TOTAL CASH EXPENDITURES Total from attached pages \$ 0.00
Enter also on line 11 of C4 \$ 200.00

CORRECTIONS

SCHEDULE TO C4 C

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

Date

01/01/15 01/31/15

2. EXPENDITURES (Include mathematical corrections.)

Date of Report	Vendor's Name or Description of Correction	Amount Reported	Corrected Amount	Difference (+ or -)
01/30/15	STCU 707 W Main Ave Spokane, WA 99201	10.00	10.00	0.00
01/31/15	NICK CASTROLANG 811 W Alice Ave Spokane, WA 99205	190.00	190.00	0.00
Total corrections to expenditures Enter on line 15 of C4. Show + or (-).				0.00