

Return of Organization Exempt from Income Tax

2001

Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning , 2001, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization
 UNITED WAY OF WHATCOM COUNTY
 Number street (or P O box if mail is not delivered to street addr) Room/suite
 1511 CORNWALL AVE
 City, Town or Country State ZIP code + 4
 BELLINGHAM WA 98225

D Employer Identification Number
 91-0570788

E Telephone number
 (360) 733-8670

F Accounting method Cash Accrual
 Other (specify) ▶

H and I are not applicable to Section 527 organizations
H (a) Is this a group return for affiliates? Yes No
H (b) If 'yes' enter number of affiliates ▶
H (c) Are all affiliates included? Yes No
 (If no attach a list See instructions)
H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit group GEN ▶
M Check if the organization is not required to attach Schedule B (Form 990, 990 E2, or 990 PF)

G Web site ▶

J Organization type (check only one) 501(c) 3 (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,597,633

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1 a	1,589,206	
b	Indirect public support	1 b		
c	Government contributions (grants)	1 c		
d	Total (add lines 1a through 1c) (cash \$ 1,633,839 noncash \$)	1 d		1,589,206
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		96
5	Dividends and interest from securities	5		19,804
6a	Gross rents	6 a		
b	Less rental expenses	6 b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6 c		
7	Other investment income (describe ▶ See Other Investment Income Statement)	7		-11,473
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b	Less cost or other basis and sales expenses	8 a		
c	Gain or (loss) (attach schedule)	8 b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8 c		
8 d				
9	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ of contributions reported on line 1a)	9 a		
b	Less direct expenses other than fundraising expenses	9 b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9 c		
10a	Gross sales of inventory, less returns and allowances	10 a		
b	Less cost of goods sold	10 b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10 c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,597,633
13	Program services (from line 44, column (B))	13		1,402,234
14	Management and general (from line 44, column (C))	14		145,103
15	Fundraising (from line 44, column (D))	15		165,665
16	Payments to affiliates (attach schedule)	16		15,805
17	Total expenses (add lines 16 and 44, column (A))	17		1,728,807
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-131,174
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,702,239
20	Other changes in net assets or fund balances (attach explanation)	20		43,420
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,614,485

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ 1,320,083 non cash \$)	22 1,320,083	1,320,083		
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25 60,000	18,000	12,000	30,000
26 Other salaries and wages	26 135,052	39,082	41,372	54,598
27 Pension plan contributions	27 14,915	1,790	7,159	5,966
28 Other employee benefits	28 23,735	2,314	12,179	9,242
29 Payroll taxes	29 21,969	8,129	7,030	6,810
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 6,054	1,756	363	3,935
34 Telephone	34 7,625	2,287	1,525	3,813
35 Postage and shipping	35 5,928	593	1,185	4,150
36 Occupancy	36 23,924	0	23,924	0
37 Equipment rental and maintenance	37 8,965	2,241	1,793	4,931
38 Printing and publications	38 13,690	1,368	685	11,637
39 Travel	39 1,603	449	545	609
40 Conferences, conventions, and meetings	40 3,956	1,108	1,345	1,503
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 20,802	0	20,802	0
43 Other expenses not covered above (itemize)				
a INSURANCE	43a 1,404	0	1,404	0
b VOLUNTEER TRAINING	43b 283	0	0	283
c STAFF DEVELOPMENT	43c 992	278	337	377
d PROFESSIONAL SERVICES	43d 8,712	0	8,712	0
e See Other Expenses Stmt	43e 33,310	2,756	2,743	27,811
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 1,713,002	1,402,234	145,103	165,665

Joint Costs Check if you are following SOP 98 2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes', enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <input type="checkbox"/> SEE STATEMENT 4	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a UNITED WAY ALLOCATIONS ----- ----- (Grants and allocations \$ 936,538)	1,018,689
b DONOR DESIGNATIONS ----- ----- (Grants and allocations \$ 371,545)	371,545
c ----- ----- (Grants and allocations \$)	
d ----- ----- (Grants and allocations \$)	
e Other program services SEE STATEMENT 5 (Grants and allocations \$ 12,000)	12,000
f Total of Program Service Expenses (should equal line 44, column (B), program services)	1,402,234

Part IV Balance Sheets (See instructions)

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
ASSETS	45	Cash – non interest bearing	57,483	45	62,676
	46	Savings and temporary cash investments		46	
	47a	Accounts receivable	1,451,751		
		b Less allowance for doubtful accounts	256,440	47c	1,195,311
	48a	Pledges receivable			
		b Less allowance for doubtful accounts		48c	
	49	Grants receivable	1,333,778	49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes & loans receivable (attach sch)			
		b Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	1,944	53	14,762
	54	Investments – securities (attach schedule)		54	
		▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV			
	55a	Investments – land, buildings, & equipment basis			
		b Less accumulated depreciation (attach schedule)		55c	
	56	Investments – other (attach schedule)	621,914	56	605,570
	57a	Land, buildings, and equipment basis	126,955		
	b Less accumulated depreciation (attach schedule)	52,728	57c	74,227	
58	Other assets (describe ▶ See Line 58 Stmt)	481	58	4,007	
59	Total assets (add lines 45 through 58) (must equal line 74)	2,066,773	59	1,956,553	
LIABILITIES	60	Accounts payable and accrued expenses	14,104	60	9,922
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax exempt bond liabilities (attach schedule)		64a	
		b Mortgages and other notes payable (attach schedule)		64b	
	65	Other liabilities (describe ▶ DESIGNATED DONATIONS)	350,430	65	332,145
	66	Total liabilities (add lines 60 through 65)	364,534	66	342,067
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	379,927	67	410,484
	68	Temporarily restricted	1,277,959	68	1,133,871
	69	Permanently restricted	44,353	69	70,131
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid in or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)	1,702,239	73	1,614,486
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)	2,066,773	74	1,956,553

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See specific instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81a	Enter direct or indirect political expenditures. See line 81 instructions. <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		12,670
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		
85b	Did the organization make only in house lobbying expenditures of \$2,000 or less?		
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?		
85h	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a	501(c)(7) organizations. Enter initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) organizations. Enter gross income from members or shareholders		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
89a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under Section 4911 <u>0</u> , Section 4912 <u>0</u> , Section 4955 <u>0</u>		
89b	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 become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
c Enter amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958			0
d Enter amount of tax on line 89c, above, reimbursed by the organization			
90a	List the states with which a copy of this return is filed <u>WASHINGTON</u>		
90b	Number of employees employed in the pay period that includes March 12, 2001 (see instructions)		5
91	The books are in care of <u>UNITED WAY OF WHATCOM COUNTY</u> Telephone number <u>(360) 733-8670</u> Located at <u>1511 CORNWALL AVE BELLINGHAM</u> WA ZIP + 4 <u>98225</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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 <u>92</u>		

Part VII Analysis of Income-Producing Activities (See instructions)

Note. Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	96	
96 Dividends & interest from securities			14	19,804	
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				19,900	
105 Total (add line 104, columns (B), (D), and (E))					19,900

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions) N/A

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note If Yes to (b), file Form 8870 and Form 4720 (see instructions)

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.

Date 8/15/02

NSON

Schedule A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information - (See separate instructions)

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information - (see separate instructions)

▶ **Must be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the Organization

UNITED WAY OF WHATCOM COUNTY

Employer Identification Number

91-0570788

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE -----				

Total number of other employees paid over \$50,000 ▶	None			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE -----		

Total number of others receiving over \$50,000 for professional services ▶	None	

Part III Statements About Activities (See instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI B and attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)
- 11 a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 11 b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
SEE EXHIBIT A	13

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

N/A

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶ **26a** _____

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts. ▶ **26b** _____

c Total support for Section 509(a)(1) test. Enter line 24, column (e). ▶ **26c** _____

d Add Amounts from column (e) for lines 18 _____ 19 _____
22 _____ 26b _____ ▶ **26d** _____

e Public support (line 26c minus line 26d total) ▶ **26e** _____

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** _____ %

27 Organizations described on line 12.

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:
(2000) _____ (1999) _____ (1998) _____ (1997) _____

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
(2000) _____ (1999) _____ (1998) _____ (1997) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____
17 _____ 20 _____ 21 _____ ▶ **27c** _____

d Add Line 27a total _____ and line 27b total _____ ▶ **27d** _____

e Public support (line 27c total minus line 27d total) ▶ **27e** _____

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ **27f** _____

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** _____ %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** _____ %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions)
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A
 Yes No

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

29		
-----------	--	--

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30		
-----------	--	--

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

31		
-----------	--	--

If Yes, please describe, if 'No,' please explain (If you need more space, attach a separate statement)

32 Does the organization maintain the following

a Records indicating the racial composition of the student body, faculty, and administrative staff?

32 a		
-------------	--	--

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

32 b		
-------------	--	--

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

32 c		
-------------	--	--

d Copies of all material used by the organization or on its behalf to solicit contributions?

32 d		
-------------	--	--

If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)

33 Does the organization discriminate by race in any way with respect to

a Students' rights or privileges?

33 a		
-------------	--	--

b Admissions policies?

33 b		
-------------	--	--

c Employment of faculty or administrative staff?

33 c		
-------------	--	--

d Scholarships or other financial assistance?

33 d		
-------------	--	--

e Educational policies?

33 e		
-------------	--	--

f Use of facilities?

33 f		
-------------	--	--

g Athletic programs?

33 g		
-------------	--	--

h Other extracurricular activities?

33 h		
-------------	--	--

If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)

34 a Does the organization receive any financial aid or assistance from a governmental agency?

34 a		
-------------	--	--

b Has the organization's right to such aid ever been revoked or suspended?

34 b		
-------------	--	--

If you answered 'Yes' to either 34a or b, please explain using an attached statement

35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation

35		
-----------	--	--

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed Only by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for all electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table -- If the amount on line 40 is -- The lobbying nontaxable amount is -- Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44 you must file Form 4720			

4 -Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots non taxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI A) (See instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors
Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545 0047

2001

Name of Organization

UNITED WAY OF WHATCOM COUNTY

Employer Identification Number

91-0570788

Organization type (check one)

Filers of.

Form 990 or 990 EZ

Section

- 501(c)(3) (enter number) organization
 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 527 political organization

Form 990 PF

- 501(c)(3) exempt private foundation
 4947(a)(1) nonexempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundation

Check if your organization is covered by the **general rule** or a **special rule**. (Note. Only a Section 501(c)(7), (8), or (10) organization can check box(es) for both the general rule and a special rule – see instructions)

General Rule –

- For organizations filing Form 990, 990-EZ, or 990 PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules –

- For a Section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose Do not complete any of the Parts unless the general rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year) ▶ \$ _____

Caution Organizations that are not covered by the general rule and/or the special rules do not file Schedule B (Form 990, 990-EZ, or 990 PF) but **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990 PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990 EZ, or 990 PF)

BAA

Schedule B (Form 990, 990-EZ, or 990 PF) (2001)

Name of Organization

Employer Identification Number

UNITED WAY OF WHATCOM COUNTY

91-0570788

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	----- ----- -----	\$ <u>19,894</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>2</u>	----- ----- -----	\$ <u>10,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>3</u>	----- ----- -----	\$ <u>7,133</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>4</u>	----- ----- -----	\$ <u>100,016</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>5</u>	----- ----- -----	\$ <u>11,550</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>6</u>	----- ----- -----	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

Name of Organization

Employer Identification Number

UNITED WAY OF WHATCOM COUNTY

91-0570788

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	----- ----- -----	\$ 28,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
8	----- ----- -----	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
9	----- ----- -----	\$ 9,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
10	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
11	----- ----- -----	\$ 5,655	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
12	----- ----- -----	\$ 15,388	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

Name of Organization

UNITED WAY OF WHATCOM COUNTY

Employer Identification Number

91-0570788

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>13</u>	----- ----- -----	\$ ----- 19,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>14</u>	----- ----- -----	\$ ----- 11,745	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>15</u>	----- ----- -----	\$ ----- 103,953	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>16</u>	----- ----- -----	\$ ----- 80,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>17</u>	----- ----- -----	\$ ----- 9,802	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
<u>18</u>	----- ----- -----	\$ ----- 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

Name of Organization

Employer Identification Number

UNITED WAY OF WHATCOM COUNTY

91-0570788

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
19	----- ----- -----	\$ 8,304	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
20	----- ----- -----	\$ 26,954	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
21	----- ----- -----	\$ 15,539	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
---	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
---	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
---	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

UNITED WAY OF WHATCOM COUNTY
ATTACHMENT TO 990
2001

91-0570788

EXHIBIT A

American Red Cross	\$	96,232
Boys' and Girls' Club Whatcom		96,228
Bridgid Collins House		87,598
Salvation Army		83,904
YMCA		80,581
Whatcom Counseling and Psychiatric Clinic		80,279
Opportunity Council		78,021
Womencare Shelter		71,386
YWCA		70,686
Catholic Community Services		67,494
Mt Baker Boy Scout Council		37,345
Bellingham Community Child Care Center		35,497
Lydia Place		30,407
Whatcom Center for Early Learning		29,731
Northwest Youth Services		27,080
Sun Community Services		25,382
Whatcom County Crisis Services		23,967
Big Brothers and Big Sisters		22,345
Samish Camp Fire Council		23,324
Whatcom Literacy Council		21,101
Health Support Center		19,125
ARC of Whatcom County		17,017
Max Higbee Recreation Center		16,357
Whatcom Volunteer Center		15,726
Bellingham Mountain Rescue		11,295
Totem Girl Scouts		9,229
Lifetime Advocacy Plus		2,500
Whatcom Council on Aging		<u>1,819</u>
Total	\$	<u>1,181,656</u>

UNITED WAY OF WHATCOM COUNTY
ATTACHMENTS TO 990
2001

91-0570788

STATEMENT 2

PAYMENTS TO AFFILIATES

United Way of America	Dues	\$	13,890
United Way of Washington	Dues		<u>1,915</u>
Total to Part 1, Line 16		\$	<u>15,805</u>

STATEMENT 3

CASH GRANTS AND ALLOCATIONS

Agency Allocations	Donee's name- see Exhibit A	\$	1,181,656
Venture and Technical Grant	Donee's name - see Exhibit B		12,000 00
Designations by donors to nonmember agencies			<u>126,427</u>
Total to Part 2, Line 22		\$	<u>1,320,083</u>

STATEMENT 4

PART 3

EXEMPT PURPOSE

The United Way of Whatcom County is organized to solicit and receive contributions and, through member agencies, provide services to the community of Whatcom County in the promotion of the health and the welfare of its members

STATEMENT 5

OTHER PROGRAM SERVICES

Description

Venture and Technical Grants to be used to assist Agencies in Whatcom County to develop new and/or emerging services	\$	<u>12,000</u>	\$	<u>12,000</u>
Total to Part 3, Line e	\$	<u>12,000</u>	\$	<u>12,000</u>

STATEMENT 6

OTHER INVESTMENTS

Description

Board Designations- Investments (at FMV)	\$	<u>605,570</u>
Total to Part 4, Line 56, Column B	\$	<u>605,570</u>

UNITED WAY OF WHATCOM COUNTY
ATTACHMENT TO 990
2001

91-0570788

EXHIBIT B

Venture and Technical Grants were awarded to the following agencies

Blue Skies for Children	\$ 10,000
Technical Grant	2,000
Total	<u>\$ 12,000</u>

Form 990, Page 1, Line 7

Other Investment Income Statement

Other investment income (describe)

UNREALIZED LOSSES ON INVESTMENTS	-11,473
Total	<u><u>-11,473</u></u>

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

Other expenses not covered above (itemize)	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
MOVING EXPENSE	4,787	1,627	1,580	1,580
CFC SUPPLIES	4,742	0	0	4,742
CAMPAIGN SUPPLIES	14,274	0	0	14,274
ADVERTISING	6,086	0	0	6,086
MISCELLANEOUS	3,421	1,129	1,163	1,129
Total	<u><u>33,310</u></u>	<u><u>2,756</u></u>	<u><u>2,743</u></u>	<u><u>27,811</u></u>

Form 990, Page 3, Part IV, Line 58

Other Assets Statement

Line 58 - Other Assets:	Beginning of Year	End of Year
OTHER RECEIVABLE	481	4,007
Total	<u><u>481</u></u>	<u><u>4,007</u></u>

Supporting Statement of.

Form 990 p 1/Line 20

Description	Amount
EFFECT OF ADOPTION OF FASB 136 FOR DESIGNATED DONATIONS	43,420
Total	<u>43,420</u>

Depreciation and Amortization
(Including Information on Listed Property)
 ▶ See separate instructions.
 ▶ Attach this form to your return

2001
67

Department of the Treasury
Internal Revenue Service (99)

Name(s) Shown on Return
UNITED WAY OF WHATCOM COUNTY

Identifying Number
91-0570788

Business or Activity to Which This Form Relates

Form 990, page 2

Part I Election to Expense Certain Tangible Property Under Section 179

Note If you have any 'listed property,' complete Part V before you complete Part I

1	Maximum dollar limitation If an enterprise zone business, see instructions	1	\$24,000
2	Total cost of Section 179 property placed in service (see instructions)	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter 0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter amount from line 27	7	
8	Total elected cost of Section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 2000 (see instructions)	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers or property used for entertainment recreation, or amusement) Instead, use Part V for listed property

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2001 Tax Year
 (Do not include listed property)

Section A – General Asset Account Election

14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box See instructions

Section B – General Depreciation System (GDS) (See instructions)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only – see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3 year property						
b 5 year property		43,856	5 YR	HY	SL	4,386
c 7 year property						
d 10 year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C – Alternative Depreciation System (ADS) (See instructions)

16a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40 year			40 yrs	MM	S/L	

Part III Other Depreciation (Do not include listed property) (See instructions)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2001	17	16,416
18	Property subject to Section 168(f)(1) election	18	
19	ACRS and other depreciation	19	

Part IV Summary (See instructions)

20	Listed property Enter amount from line 26	20	
21	Total Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20 Enter here and on the appropriate lines of your return Partnerships and S corporations – see instructions	21	20,802
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	22	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)
Note For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution. See instructions for limits for passenger automobiles)

23a Do you have evidence to support the business/investment use claimed?		Yes		No		23b If 'Yes,' is the evidence written?		Yes		No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected Section 179 cost			
24 Property used more than 50% in a qualified business use (see instructions)											
25 Property used 50% or less in a qualified business use (see instructions)											
26 Add amounts in column (h) Enter the total here and on line 20, page 1								26			
27 Add amounts in column (i) Enter the total here and on line 7, page 1										27	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
28 Total business/investment miles driven during the year (do not include commuting miles – see instructions)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year Add lines 28 through 30												
32 Was the vehicle available for personal use during off duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) Note: If your answer to 35, 36, 37, 38, or 39 is 'Yes,' do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2001 tax year (see instructions)					
41 Amortization of costs that began before your 2001 tax year					41
42 Total Add amounts in column (f) See instructions for where to report					42

UNITED WAY OF WHATCOM COUNTY
ATTACHMENT TO 990
DEPRECIATION
2001

91-0570788

	DATE <u>ACQUIRED</u>	<u>METHOD</u>	<u>LIFE</u>	<u>COST</u>	ACCUM	CURRENT	ACCUM
					DEPRECIATION <u>1/1/01</u>	DEPRECIATION <u>12/31/01</u>	DEPRECIATION <u>12/31/01</u>
1 OFFICE EQUIPMENT	12/31/80	ST LINE	04/00	\$ 3,370 66	\$ 3,370 66	\$ -	\$ 3,370 66
2 OVERHEAD PROJECTOR	4/10/81	ST LINE	05/00	198 89	198 89	-	198 89
3 PROJECTOR	8/25/81	ST LINE	05/00	1,502 01	1,502 01	-	1,502 01
4 PRINTER ACCESSORIES	3/14/86	ST LINE	05/00	214 52	214 52	-	214 52
5 4 FOLDING TABLES	9/28/87	ST LINE	05/00	375 14	375 14	-	375 14
6 LASERJET 4	6/9/93	ST LINE	05/00	1,830 44	1,830 44	-	1,830 44
7 TV/VCR	6/10/97	ST LINE	05/00	377 29	264 11	75 46	339 57
8 REFRIGERATOR	7/17/97	ST LINE	05/00	200 00	140 00	40 00	180 00
9 2 OFFICE CHAIRS	12/29/97	ST LINE	05/00	194 02	135 80	38 80	174 60
10 TG SOFTWARE	1/1/98	ST LINE	05/00	5,300 00	3,180 00	1,060 00	4,240 00
11 HP BRIO SERIAL #74141343	2/6/98	ST LINE	05/00	2,641 89	1,320 95	528 38	1,849 33
12 HP BRIO SERIAL #74141894	2/6/98	ST LINE	05/00	2,641 89	1,320 95	528 38	1,849 33
13 HP BRIO SERIAL #74141923	2/6/98	ST LINE	05/00	2,641 89	1,320 95	528 38	1,849 33
14 AST ASCENSIA NOTEBOOK	2/6/98	ST LINE	05/00	4,671 82	2,335 90	934 36	3,270 26
15 HP NETSERVER SERIAL #80201	2/6/98	ST LINE	05/00	5,921 68	2,960 85	1,184 34	4,145 19
16 SOFTWARE	2/6/98	ST LINE	05/00	1,926 92	963 45	385 38	1,348 83
17 BATTERY BACKUP	2/6/98	ST LINE	05/00	354 41	177 20	70 88	248 08
18 HP LASERJET 5 SERIAL #195379	2/6/98	ST LINE	05/00	3,222 10	1,611 05	644 42	2,255 47
19 HUB & COMPUTER PARTS	2/6/98	ST LINE	05/00	244 79	122 40	48 96	171 36
20 MODEMS	2/6/98	ST LINE	05/00	167 64	83 82	33 53	117 35
21 HP 100 FAX MACHINE	12/19/98	ST LINE	05/00	722 25	361 13	144 45	505 58
22 PHONE SYSTEM	1/1/99	ST LINE	05/00	11,341 64	3,402 49	2,268 33	5,670 82
23 DATA CONVERSION COSTS	1/1/98	ST LINE	05/00	2,000 00	1,000 00	400 00	1,400 00
24 EXCHANGE SERVER & INSTALL	7/2/99	ST LINE	05/00	3,471 16	1,041 35	694 23	1,735 58
25 SCSI RAID CONTROLLER & INS	11/30/99	ST LINE	05/00	880 00	264 00	176 00	440 00
26 SONY DAT DRIVE & INSTALLA	11/30/99	ST LINE	05/00	753 52	226 05	150 70	376 75
27 ANTIVIRUS SOFTWARE	12/31/99	ST LINE	05/00	600 99	180 30	120 20	300 50
28 WORKSTATION RAM	12/31/99	ST LINE	05/00	988 02	296 40	197 60	494 00
29 OFFICE DESK	2/24/00	ST LINE	07/00	473 01	33 79	67 57	101 36
30 PETER'S LAPTOP	3/16/00	ST LINE	05/00	1,946 40	194 64	389 28	583 92
31 NETOPIA 9100 ENET ROUTER	3/16/00	ST LINE	05/00	595 61	59 56	119 12	178 68
32 COMPUTER CABLING	4/3/00	ST LINE	05/00	313 04	31 30	62 61	93 91
33 IBM LAPTOP AND RAM	4/25/00	ST LINE	05/00	2,873 49	287 35	574 70	862 05
34 3COM 100M CARDBUS	4/25/00	ST LINE	05/00	180 73	18 07	36 15	54 22
35 DIGITAL COPIER	6/12/00	ST LINE	05/00	11,523 82	1,152 38	2,304 76	3,457 14
36 HP NETSERVE LC2000	11/27/00	ST LINE	05/00	5,392 84	539 28	1,078 57	1,617 85
37 3D COMPUTER	1/3/01	ST LINE	05/00	854 56	-	85 46	85 46
38 IBM COMPUTER-MARK	2/6/01	ST LINE	05/00	2,799 09	-	279 91	279 91
39 INTERCONNECT	4/4/01	ST LINE	05/00	1,248 00	-	124 80	124 80
40 INTERCONNECT	12/10/01	ST LINE	05/00	1,583 43	-	158 34	158 34
41 3D COMPUTER	12/13/01	ST LINE	05/00	1,434 88	-	143 49	143 49
42 SIGN	8/4/97	ST LINE	05/00	1,044 58	731 22	208 92	940 14
43 LEASEHOLD IMPROVEMENT	4/1/01	ST LINE	05/00	35,935 69	-	4,915 46	4,915 46
				<u>\$ 126,954 75</u>	<u>\$ 31,926 40</u>	<u>\$ 20,801 92</u>	<u>\$ 52,728 32</u>

UNITED WAY OF WHATCOM COUNTY
2001 BOARD OF DIRECTORS ROSTER

NAME, TITLE COMPANY	ADDRESS CITY
Asmundson Mark - Mayor City of Bellingham	210 Lotme Street Bellingham 98225
Bitting, Nancy - Administrator St. Joseph Hospital	2901 Squalicum Pkwy Bellingham 98225
Bode, Randy - CPA Larson Gross PLLC	1616 Cornwall, Suite 205 Bellingham 98225
Butler Janice Community	412 Arbutus Place Bellingham 98225
Carrwright Yvonne - Advertising Dir Carrwright Zeiler Group	851 Coho Way Suite 306 Bellingham 98225
Chamberlain George - Welder Machinists Local 2579/Alcoa Inralco Works	4197 Chance Road Bellingham 98226
Conover Craig - Wireman IBEW Local 77/Puget Sound Energy	1282 Paradise Ferndale, 98248
Cowan Greg - Assistant Sup t Bellingham School District	PO Box 878 Bellingham, 98227
Darling Jim - Executive Director Port of Bellingham	PO Box 1677 Bellingham, 98227
Dolman Gordon - Superintendent Blaine School District	770 Mitchell Blaine, 98230
Dunlap Gene Warehouse Mgr Costco Wholesale	4299 Guide Meridian Bellingham 98226
Farnand Sean - Firefighter/EMT I A F F Local 106	2314 Donovan Bellingham WA 98225
Hanson Adrienne -CPA Larson Gross PLLC	1616 Cornwall Bellingham WA 98225
Hart Nancy MD Physician	520 Birchwood Suite A Bellingham WA 98225

UNITED WAY OF WHATCOM COUNTY
2001 BOARD OF DIRECTORS ROSTER

NAME, TITLE COMPANY	ADDRESS CITY
Hudson Mike - NFP Director Association of WA Business	1419 Euclid Bellingham 98226
Jones, Debra - VP Finance Brown & Cole Stores	PO Box 9797 Bellingham WA 98227
Jones, Steve - Branch Manager Bank Northwest	100 Grand Avenue Bellingham, WA 98225
Kinsley Dale - Superintendent Bellingham School District	PO Box 878 Bellingham, WA 98227
Kremen Pete - Executive Whatcom County Government	311 Grand Avenue Bellingham 98225
Larson Karen - Exec Dir WA State Health Insurance Pool and Karen Larson Consulting	5416 Island View Way Bow WA 98232
Larson Kathy - Comm Rel Mgr Puget Sound Energy	1700 E College Way Mt Vernon 97273
Macpherson John - Senior VP Anvil Corporation	1675 West Bakerview Bellingham 98226
Meals Pamela - Publisher The Bellingham Herald	1155 N State Street Bellingham 98225
Morse Karen - President Western Washington University	Old Main Bldg Bellingham 98225
Newsted Guy - Cast House Mgr Alcoa Intalco Works	PO Box 937 Ferndale 98248
Porter Rick - Business Unit Leader BP Cherry Point Refinery	PO Box 8100 Blaine WA 98231
Pulst Marv - President Ershigs Inc	742 Marine Drive Bellingham WA 98225
Sexton Fred - Exec Dir Economic Development Council	105 East Holly Bellingham 98225
Snapp Stan - Retired City of Bellingham	2620 Shepardson Bellingham 98226

UNITED WAY OF WHATCOM COUNTY
2001 BOARD OF DIRECTORS ROSTER

NAME, TITLE COMPANY	ADDRESS CITY
Taylor Bill - CFO Wilder Construction	1525 E Marine View Drive Everett, WA 98201
Wilson Katrina - VP Small Business Bank of America	112 East Holly Bellingham WA 98225
Zimmerman Don - President Bank Northwest	100 Grand Avenue Bellingham, WA 98225

2001 BOARD OFFICERS

Board Chair/Chief Volunteer Officer	Jim Darling
Vice Chair	Mike Hudson
Treasurer	Randy Bode

2001 ADMINISTRATIVE STAFF

NAME, TITLE COMPANY	ADDRESS CITY
United Way of Whatcom County	1511 Cornwall Avenue Bellingham 98225
Larson Mark President/CPO	5470 Northwest Road Bellingham 98226
Theisen Peter Vice President	PO Box 4027 Bellingham 98227
Smith, Myra Campaign Director	1316 Sudden Valley Bellingham 98225
Stackhouse, Sue Administrative Services Manager	PO Box 425 Maple Falls WA 98266
Zender Mary Finance/CIS Manager	5368 Noon Road Bellingham 98226

uwwc@
unitedwaywhatcom.org

FROM . TRT CPA

PHONE NO. : 360 671 6197

May 03 2002 02:12PM P1 5/6/02

Form **8868**
(December 2000)

Application for Extension of Time to File an Exempt Organization Return

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II (on page 2 of this form)
- Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)
 Note Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization	Employer Identification Number
	UNITED WAY OF WHATCOM COUNTY	91-0570788
	Number, Street, and Room or Suite Number If a P O Box see instructions	
	1511 CORNWALL AVE	
	City, Town or Post Office For a foreign address, see instructions	State ZIP Code
	BELLINGHAM	WA 98225

Check type of return to be filed (file a separate application for each return).

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041 A	<input type="checkbox"/> Form 8870

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a group return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until Aug 15, 20 02, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- calendar year 20 01 or
- tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c Balance Due Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ _____

Signature and Verification

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, and that I am authorized to prepare this return.

Signature [Signature] Title President Date 5-3-02

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8868 (12 2000)