

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2002

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 2002 calendar year, or tax year beginning 1/1/2002 and ending 6/30/2002

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 and street (or P O box if mail is not delivered to street address): **1511 CORNWALL AVE**
 Room/suite: _____
 City or town: **BELLINGHAM** State or country: **WA** ZIP + 4: **98225**

D Employer identification number: **91-0570788**

E Telephone number: **(360) 733-8670**

F Accounting method: Cash Accrual
 Other (specify) ▶ _____

G Web site: ▶ www.unitedwaywhatcom.org

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

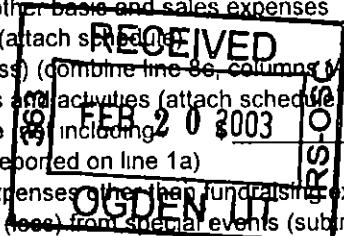
H and **I** are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes" enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN ▶ _____

M Check ▶ if the organization is NOT required to attach Sch B (Form 990 990 EZ or 990 PF)

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **249,901**

Part I		Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)	
Revenue	1 Contributions, gifts, grants, and similar amounts received		
	a Direct public support	1a 258,078	
	b Indirect public support	1b	
	c Government contributions (grants)	1c	
	d TOTAL (add lines 1a through 1c) (cash \$ 258,078 noncash \$ _____)	1d 258,078	
	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 3,526	
	5 Dividends and interest from securities	5	
	a Gross rents	6a	
	b Less rental expenses	6b	
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c	
7 Other investment income (describe ▶ UNREALIZED LOSS ON INVESTMENTS)	7 -11,703		
a Gross amount from sales of assets other than inventory	(A) Securities 8a (B) Other 8b		
b Less cost or other basis and sales expenses	8c		
d Net gain or (loss) (combine line 8c, column (A) and (B))	8d		
9 Special events and activities (attach schedule)			
a Gross revenue (including contributions reported on line 1a) _____ of _____	9a		
b Less direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
a Gross sales of inventory, less returns and allowances	10a		
b Less cost of goods sold	10b		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
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)	12 249,901		
Expenses	13 Program services (from line 44, column (B))	13 189,036	
	14 Management and general (from line 44, column (C))	14 69,376	
	15 Fundraising (from line 44, column (D))	15 52,191	
	16 Payments to affiliates (attach schedule)	16 3,976	
	17 TOTAL EXPENSES (add lines 16 and 44, column (A))	17 314,579	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18 -64,678	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19 1,614,486	
	20 Other changes in net assets or fund balances (attach explanation)	20 93,840	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21 1,643,648	



SCANNED MAR 12 03

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. (See page 21 of the instructions.)

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 (attach schedule) (cash \$ 15,819 noncash \$)	22 158,819	158,819		
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25 34,000	10,200	6,800	17,000
26	Other salaries and wages	26 38,834	11,221	11,076	16,537
27	Pension plan contributions	27 14,712	1,765	7,062	5,885
28	Other employee benefits	28			
29	Payroll taxes	29 8,081	2,990	2,586	2,505
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 879	255	53	571
34	Telephone	34 2,392	718	478	1,196
35	Postage and shipping	35 2,263	226	453	1,584
36	Occupancy	36 13,361		13,361	
37	Equipment rental and maintenance	37 6,231	1,558	1,246	3,427
38	Printing and publications	38 697	70	35	592
39	Travel	39 973	272	331	370
40	Conferences, conventions, and meetings	40 493	138	167	188
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 11,897		11,897	
43	Other expenses not covered above (itemize) a ADVERTISING	43a 577			577
	b PROFESSIONAL FEES	43b 12,245		12,245	
	c INSURANCE	43c 756		756	
	d STAFF DEVELOPMENT	43d 1,103	309	375	419
	e CFC EXPENSES	43e 846			846
	f MISCELLANEOUS	43f 1,444	495	455	494
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43) ORGANIZATIONS COMPLETING COLUMNS (B)-(D) CARRY THESE TOTALS TO LINES 13-15	44 310,603	189,036	69,376	52,191

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 (See page 24 of the instructions)

What is the organization's primary exempt purpose? <input type="checkbox"/>	Program Service Expenses
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.
a DONOR DESIGNATIONS-DONATIONS DESIGNATED BY DONORS PAID TO AGENCIES	
SEE EXHIBIT A (Grants and allocations \$ 148,482)	178,699
b VENTURE AND TECHNICAL GRANTS- AMOUNTS GRANTED TO AGENCIES THAT APPLIED BASED ON SPECIFIC CRITERIA	
(Grants and allocations \$ 10,337)	10,337
c	
(Grants and allocations \$)	
d	
(Grants and allocations \$)	
e Other program services (attach schedule) (Grants and allocations \$)	
f TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services)	189,036

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year	
Assets	45	Cash - non-interest-bearing		62,676	45	29,962	
	46	Savings and temporary cash investments			46		
	47 a	Accounts receivable	47a				
	b	Less allowance for doubtful accounts	47b		47c		
	48 a	Pledges receivable	48a	849,624			
	b	Less allowance for doubtful accounts	48b	93,000	1,195,311	48c	756,624
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51 a	Other notes and loans receivable (attach schedule)	51a				
	b	Less allowance for doubtful accounts	51b		51c		
	52	Inventories for sale or use			52		
	53	Prepaid expenses and deferred charges		14,762	53	15,025	
	54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54		
	55 a	Investments - land, buildings, and equipment basis	55a				
	b	Less accumulated depreciation (attach schedule)	55b		55c		
56	Investments - other (attach schedule)		605,570	56	511,258		
57 a	Land, buildings, and equipment basis	57a	126,955				
b	Less accumulated depreciation (attach schedule)	57b	64,626	74,227	57c	62,329	
58	Other assets (describe <input type="checkbox"/> See attached worksheet)		4,007	58	485,859		
59	TOTAL ASSETS (add lines 45 through 58) (must equal line 74)		1,956,553	59	1,861,057		
Liabilities	60	Accounts payable and accrued expenses		9,922	60	11,701	
	61	Grants payable			61		
	62	Deferred revenue			62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64 a	Tax-exempt bond liabilities (attach schedule)			64a		
	b	Mortgages and other notes payable (attach schedule)			64b		
	65	Other liabilities (describe <input type="checkbox"/> DESIGNATIONS PAYABLE)		332,145	65	205,708	
66	TOTAL LIABILITIES (add lines 60 through 65)		342,067	66	217,409		
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		410,484	67	255,091	
	68	Temporarily restricted		1,133,871	68	1,322,726	
	69	Permanently restricted		70,131	69	65,831	
	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, column (B) MUST equal line 21)		1,614,486	73	1,643,648		
74	TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)		1,956,553	74	1,861,057		

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions) N/A

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return N/A

a	Total revenue, gains, and other support per audited financial statements		a
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

a	Total expenses and losses per audited financial statements		a
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (IF NOT PAID, ENTER -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
MARK LARSON 1511 CORNWALL AVE BELLINGHAM	CHIEF PAID OFFICER 40 HOURS	34,000	2,720	
GENE DUNLAP 4299 GUIDE MERIDIAN BELLINGHAM	CHIEF VOLUNTEER OFFICER 2			
JOHN MACPHERSON 1675 W BAKERVIEW BELLINGHAM	1ST VICE CHAIR			
JANICE BUTLER 412 ARBUTUS PL BELLINGHAM	2ND VICE CHAIR			
JIM DARLING PO BOX 1677 BELLINGHAM	IMMEDIATE PAST CHAIR			
ADRIENNE HANSON 1616 CORNWALL AVE BELLINGHAM	TREASURER			
DON ZIMMERMAN 100 GRAND AVE BELLINGHAM	ASST TREASURER			
KAREN LARSON 5416 ISLAND VIEW WAY BOW	CAMPAIGN CHAIR			
GUY NEWSTED PO BOX 937, FERNDAL	FUND DISTRIBUTION CHR			
SEE ATTACHED				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule-see page 26 of the instructions

Part VI Other Information (See page 27 of the 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
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	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
80 a	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
b	If "Yes," enter the name of the organization <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions		
b	Did the organization file FORM 1120-POL for this year?		X
82 a	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	
b	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)		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations		
a	Were substantially all dues nondeductible by members?		
b	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		
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h	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?		
86	501(c)(7) orgs Enter		
a	Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs Enter		
a	Gross income from members or shareholders		
b	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
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
b	501(c)(3) and 501(c)(4) orgs 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 <input type="checkbox"/>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> WASHINGTON		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	3
91	The books are in care of <input type="checkbox"/> MARK LARSON, CHIEF PAID OFFICER Telephone no <input type="checkbox"/> (360) 733-8670 Located at <input type="checkbox"/> 1511 CORNWALL AVE BELLINGHAM WA ZIP + 4 <input type="checkbox"/> 98225		
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 <input type="checkbox"/> 92		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 98 Net rental income or (loss) from personal property, 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, 104 Subtotal, 105 TOTAL.

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 page 32 of the instructions)

Table with 2 columns: 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 page 32 of the instructions)

Table with 5 columns: (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 page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? [] Yes [X] No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? [] Yes [X] 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 the information reported thereon is true and correct. I am a preparer (other than officer) is based on all information of which preparer has any knowledge

Date 2/18/03

Part III Statements About Activities (See page 2 of the 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 pages 3 through 5 of the 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 page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
SEE ATTACHED LISTING OF SUPPORTED ORGANIZATIONS-EXHIBIT A	

14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) USE CASH METHOD OF ACCOUNTING

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) 2001	(b) 2000	(c) 1999	(d) 1998	(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 1998 through 2001 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	(2001) _____ (2000) _____ (1999) _____ (1998) _____
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	(2001) _____ (2000) _____ (1999) _____ (1998) _____	
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 1998 through 2001, 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 page 7 of the 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?		
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?		
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? 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?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	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?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	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?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
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 page 9 of the 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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
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 -		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
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 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable 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 page 11 of the 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	

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

PART I LINE 20 - OTHER CHANGES TO NET ASSETS

	Total	
1 EFFECT OF ADOPTION OF FASB 136 IN FINANCIAL STATEMENTS	1	<u>93,840</u>
2	2	<u> </u>
3	3	<u> </u>
4	4	<u> </u>
5	5	<u> </u>

PRIMARY EXEMPT PURPOSE PAGE 2 PART III

- 1 THE UNITED WAY OF WHATCOM COUNTY IS ORGANIZED TO SOLICIT AND RECEIVE CONTRIBUTIONS AND, THROUGH
 - 2 AGENCIES, PROVIDE SERVICES TO THE COMMUNITY OF WHATCOM COUNTY IN THE PROMOTION OF THE HEALTH AND
 - 3 WELFARE OF ITS MEMBERS
 - 4
 - 5
-

EXHIBIT A- SUPPORTED ORGANIZATIONS

		Total	148,482
1	AMERICAN RED CROSS	1	8,820
2	ARC OF WHATCOM CO	2	862
3	BELLINGHAM CHILDCARE	3	2,436
4	BELLINGHAM MOUNTAIN RESCUE	4	3,182
5	BIG BROTHERS BIG SISTERS	5	3,001
6	WHATCOM BOYS AND GIRLS CLUB	6	9,190
7	BRIGID COLLINS HOUSE	7	7,332
8	SAMISH CAMPFIRE	8	541
9	CATHOLIC COMMUNITY SERVICES NW	9	2,838
10	TOTEM GIRL SCOUTS OF BELLINGHAM	10	1,120
11	HEALTH SUPPORT CENTER	11	587
12	LYDIA PLACE	12	5,148
13	MAX HIGBEE RECREATION CENTER	13	677
14	NORTHWEST YOUTH SERVICES	14	1,522
15	OPPORTUNITY COUNCIL	15	3,377
16	SALVATION ARMY	16	10,530
17	SUN COMMUNITY SERVICES	17	1,086
18	WHATCOM CENTER FOR EARLY LEARNING	18	1,607
19	WHATCOM COUNCIL ON AGING	19	526
20	WHATCOM COUNSELING & PSYCHIATRIC CLINIC	20	2,887
21	WHATCOM COUNTY CRISIS SERVICES	21	2,373
22	WHATCOM LITERACY COUNCIL	22	3,344
23	WHATCOM VOLUNTEER CENTER	23	2,422
24	WOMENCARE SHELTER	24	9,635
25	YMCA	25	3,090
26	YWCA	26	2,828
27	NON-PARTNER NONPROFIT AGENCIES	27	57,521

PART V LIST OF OFFICERS DIRECTORS

1	MARK ASMUNDSON,	210 LOTTIE ST BELLINGHAM,	DIRECTOR
2	TERRY BELCOE,	1100 DUPONT ST BELLINGHAM,	DIRECTOR
3	NANCY BITTING,	2901 SQUALICUM PKWY BELLINGHAM	DIRECTOR
4	RANDY BODE,	1616 CORNWALL AVE, BELLINGHAM,	DIRECTOR
5	YVONNE CARTWRIGHT,	850 COHO WAY #306 BELLINGHAM,	DIRECTOR
6	GEORGE CHAMBERLAIN,	4197 CHANCE RD BELLINGHAM,	DIRECTOR
7	CRAIG CONOVER,	1282 PARADISE, FERNDALE,	DIRECTOR
8	GREG COWAN,	PO BOX 878 BELLINGHAM,	DIRECTOR
9	GORDAN DOLMAN,	770 MITCHELL BLAINE,	DIRECTOR
10	SEAN FARNAND,	2314 DONOVAN BELLINGHAM,	DIRECTOR
11	NANCY HART, MD,	520 BIRCHWOOD SUITE A BELLINGHAM,	DIRECTOR
12	DEBRA JONES,	3131 COMMERCIAL BELLINGHAM,	DIRECTOR
13	PHIL JONES,	1208 BROAD ST BELLINGHAM,	DIRECTOR
14	DALE KINSLEY,	PO BOX 878, BELLINGHAM	DIRECTOR
15	KEN KOCH,	1 LAKE LOUISE DR BELLINGHAM,	DIRECTOR
16	PETE KREMEN,	311 GRAND AVE BELLINGHAM,	DIRECTOR
17	WAYNE LANGEI,	600 E HOLLY ST BELLINGHAM	DIRECTOR
18	KATHY LARSON,	1700 E COLLEGE WAY MT VERNON,	DIRECTOR
19	KAREN MORSE,	WWU HIGH ST, BELLINGHAM	DIRECTOR
20	PEGGY ONUSTACK,	121 W HOLLY BELLINGHAM,	DIRECTOR
21	RICK PORTER,	4519 GRANDVIEW RD BLAINE,	DIRECTOR
22	MARV PULST,	742 MARINE DRIVE, BELLINGHAM	DIRECTOR
23	GARY TOMSIC,	2128 DODD, BLAINE,	DIRECTOR
24	WILLIE WILLIS,	4519 GRANDVIEW RD BLAINE,	DIRECTOR
25	KATRINA WILSON,	112 EAST HOLLY BELLINGHAM,	DIRECTOR
26	RODNEY ZEILER,	850 COHO WAY #306, BELLINGHAM	DIRECTOR
27			

Line 58 (990) - Other Assets

		Beginning	End
1 OTHER ASSET	1	4,007	
2 PREPAID ALLOCATIONS	2		485,859
3	3		
4	4		
5	5		
6	6		
7	7		
8	8		
9	9		
10	10		
11 Total other assets		4,007	485,859

Depreciation and Amortization
(Including Information on Listed Property)

(Rev. March 2002)
Department of the Treasury
Internal Revenue Service (99)

Attachment Seq No
67

See separate instructions Attach to your tax return

Name(s) shown on return UNITED WAY OF WHATCOM COUNTY	Business or activity to which this form relates	Identifying number 91-0570788
--	---	---

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 amount See page 2 of the instructions for a higher limit for certain businesses	1	24,000
2 Total cost of section 179 property placed in service (see page 2 of the 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 page 2 of the instructions	5	24,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		

7 Listed property Enter the amount from line 29	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 line 13 of your 2001 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2003 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	11,897

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18 If you are electing under section 168(l)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
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			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see page 6 of the instructions)

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	11,897
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

FORM 990
FOR THE PERIOD ENDING JUNE 30, 2002

CHANGE IN ACCOUNTING PERIOD

- 1 The United Way of Whatcom County elects an automatic change of its fiscal year-end as provided by Rev Proc 85-58, from December 31, to June 30, by filing this short period return for the six months ended June 30, 2002 (Fiscal year-ended December 31, 2001 previously filed) This change more clearly aligns with and reflects the annual fund-raising and allocation campaign within a 12 month period ending June 30
- 2 The United Way is believed to have been a December 31 Fiscal year-end since its initial exempt organization ruling on July 14, 1953
- 3 Statements required
 - a The Corporation has not changed its accounting period during the last 10 years ending June 30, 2002
 - b No change in Corporate status has occurred
 - c No change in status will occur in the year subsequent to June 30, 2002
 - d The Corporation does not have, and has not had, taxable income (such as would be filed on 990T)

Application for Extension of Time to File an Exempt Organization Return

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 Feb 18, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶ calendar year 20 ____ or

▶ tax year beginning Jan 1, 20 02, and ending Jun 30, 20 02

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 form.

Signature Andrew Hanson Title Treasurer Date 1/14/02

BAA For Paperwork Reduction Act Notice, see instructions

Form **8868** (12-2000)