

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

A For the 2007 calendar year, or tax year beginning 7/01/07, and ending 6/30/08

- B** Check if applicable
- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
UNITED WAY OF WHATCOM COUNTY

Number and street (or P O box if mail is not delivered to street address) Room/suite
1511 CORNWALL AVE

City or town, state or country, and ZIP + 4
BELLINGHAM WA 98225

D Employer identification number
91-0570788

E Telephone number
360-733-8670

F Accounting method: Cash
 Accrual Other (specify)

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

G Website: 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 is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **2,133,924**

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 Group Exemption Number

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

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

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Contributions to donor advised funds	1a			
	b Direct public support (not included on line 1a)	1b	2,033,362		
	c Indirect public support (not included on line 1a)	1c			
	d Government contributions (grants) (not included on line 1a)	1d			
	e Total (add lines 1a through 1d) (cash \$ 2,033,362 noncash \$)	1e			2,033,362
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3 Membership dues and assessments	3			
	4 Interest on payments and temporary cash investments	4			49,952
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	6b Less rental expenses	6b			
6c Net rental income or (loss) Subtract line 6b from line 6a	6c				
7 Other investment income (describe)	7				
Revenue	8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b Less cost or other basis and sales expenses	8a			
	c Gain or (loss) (attach schedule)	8b			
	d Net gain or (loss) Combine line 8c, columns (A) and (B)	8c			
Revenue	9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
	a Gross revenue (not including \$ of contributions reported on line 1b)	9a	50,610		
	b Less direct expenses other than fundraising expenses	9b	21,322		
9c Net income or (loss) from special events Subtract line 9b from line 9a	9c			29,288	
Revenue	10a Gross sales of inventory, less returns and allowances	10a			
	b Less cost of goods sold	10b			
	10c 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 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12			2,112,602	
Expenses	13 Program services (from line 44, column (B))	13			1,557,567
	14 Management and general (from line 44, column (C))	14			75,203
	15 Fundraising (from line 44, column (D))	15			183,752
	16 Payments to affiliates (attach schedule) SEE STATEMENT 1	16			22,328
	17 Total expenses. Add lines 16 and 44, column (A)	17			1,838,850
Net Assets	18 Excess or (deficit) for the year Subtract line 17 from line 12	18			273,752
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			2,315,921
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20			-178,658
	21 Net assets or fund balances at end of year Combine lines 18, 19, and 20	21			2,411,015

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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 (See 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
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) STMT 3 (cash \$ 1,447,326 non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	1,447,326	1,447,326		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc listed in Part V-A SEE STATEMENT 4	164,793	49,437	32,959	82,397
25b	Compensation of former officers, directors, key employees, etc listed in Part V-B				
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c	25,370	7,611	5,074	12,685
27	Pension plan contributions not included on lines 25a, b, and c	12,767	3,830	2,553	6,384
28	Employee benefits not included on lines 25a - 27	14,203	4,260	2,841	7,102
29	Payroll taxes	15,571	4,671	3,114	7,786
30	Professional fundraising fees				
31	Accounting fees	6,647	1,994	1,329	3,324
32	Legal fees				
33	Supplies	3,407	1,022	681	1,704
34	Telephone	4,554	1,366	911	2,277
35	Postage and shipping	3,672	1,102	734	1,836
36	Occupancy	49,461	14,837	9,893	24,731
37	Equipment rental and maintenance	16,856	5,057	3,371	8,428
38	Printing and publications	9,922	2,977	1,984	4,961
39	Travel	4,823	1,446	965	2,412
40	Conferences, conventions, and meetings	1,855	556	371	928
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	1,704	0	1,704	
43a	Other expenses not covered above (itemize) SEE STATEMENT 5	33,591	10,075	6,719	16,797
43b					
43c					
43d					
43e					
43f					
43g					
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,816,522	1,557,567	75,203	183,752

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 the instructions.)

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.

What is the organization's primary exempt purpose?

▶ **SEE STATEMENT 6**

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.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a ALLOCATIONS PAID TO PARTNER AGENCIES (SEE STATEMENT 4)

(Grants and allocations \$ 1,192,000) If this amount includes foreign grants, check here ▶ **1,302,241**

b VENTURE AND TECHNICAL GRANTS - AMOUNTS GRANTED TO AGENCIES THAT APPLIED BASED ON SPECIFIC CRITERIA

(Grants and allocations \$ 37,748) If this amount includes foreign grants, check here ▶ **37,748**

c DESIGNATIONS - DONATIONS DESIGNATED BY DONORS PAID TO AGENCIES TO SUPPORT COMMUNITY

(Grants and allocations \$ 217,578) If this amount includes foreign grants, check here ▶ **217,578**

d

(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶

e Other program services (attach schedule)

(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

▶ **1,557,567**

Part IV Balance Sheets (See 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	1,535,067	45	1,677,066	
	46	Savings and temporary cash investments		46		
	47a	Accounts receivable				
	b	Less allowance for doubtful accounts		47c		
	48a	Pledges receivable	955,400			
	b	Less allowance for doubtful accounts	144,926	834,492	48c	810,474
	49	Grants receivable		49		
	50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a		
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att schedule)		50b		
	51a	Other notes and loans receivable (attach schedule)				
	b	Less allowance for doubtful accounts		51c		
	52	Inventories for sale or use		52		
	53	Prepaid expenses and deferred charges	4,947	53	5,522	
	54a	Investments—publicly-traded securities		54a		
	b	Investments—other securities (attach schedule)		54b		
55a	Investments—land, buildings, and equipment basis	139,973				
b	Less accumulated depreciation (attach schedule) SEE STATEMENT 7	124,729	644	55c	15,244	
56	Investments—other (attach schedule) SEE STMT 8	179,863	56		170,610	
57a	Land, buildings, and equipment basis					
b	Less accumulated depreciation (attach schedule)			57c		
58	Other assets, including program-related investments (describe ► SEE STATEMENT 9)	2,100	58		2,213	
59	Total assets (must equal line 74) Add lines 45 through 58	2,557,113	59		2,681,129	
Liabilities	60	Accounts payable and accrued expenses	19,014	60	27,005	
	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 ► SEE STATEMENT 10)	222,178	65		243,109
66	Total liabilities. Add lines 60 through 65	241,192	66		270,114	
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	632,430	67	766,137	
	68	Temporarily restricted	1,600,178	68	1,561,565	
	69	Permanently restricted	83,313	69	83,313	
	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)	2,315,921	73		2,411,015	
74	Total liabilities and net assets/fund balances. Add lines 66 and 73	2,557,113	74		2,681,129	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	1,742,781
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1	-12,914	
2	Donated services and use of facilities	b2	5,093	
3	Recoveries of prior year grants	b3		
4	Other (specify)	b4	21,322	
	SEE STATEMENT			
	Add lines b1 through b4		b	13,501
c	Subtract line b from line a		c	1,729,280
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2	383,322	
	SEE STATEMENT			
	Add lines d1 and d2		d	383,322
e	Total revenue (Part I, line 12). Add lines c and d		e	2,112,602

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements		a	1,626,856
b	Amounts included on line a but not Part I, line 17:			
1	Donated services and use of facilities	b1	5,093	
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify)	b4	21,322	
	SEE STATEMENT			
	Add lines b1 through b4		b	26,415
c	Subtract line b from line a		c	1,600,441
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2	238,409	
	SEE STATEMENT			
	Add lines d1 and d2		d	238,409
e	Total expenses (Part I, line 17). Add lines c and d		e	1,838,850

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 plans	(E) Expense account and other allowances
SEE STATEMENT				

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question (75a-75d), Yes, No. 75a: Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. 75b: Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s). 75c: Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization". If "Yes," attach a statement that includes the information described in the instructions. 75d: Does the organization have a written conflict of interest policy?

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (if not paid, enter -0-), (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1: N/A

Part VI Other Information (See the instructions.)

Table with 3 columns: Question (76-81b), Yes, No. 76: Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change. 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. 78a: Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 78b: If "Yes," has it filed a tax return on Form 990-T for this year? 79: Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement. 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? 80b: If "Yes," enter the name of the organization and check whether it is exempt or nonexempt. 81a: Enter direct and indirect political expenditures (See line 81 instructions). 81b: Did the organization file Form 1120-POL for this year?

Part VI Other Information (continued)

		Yes	No
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
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)		
	82b		
83a	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?		
	N/A		
84a	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?		
	N/A		
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		
	N/A		
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		
	N/A		
c	Dues, assessments, and similar amounts from members		
	85c		
d	Section 162(e) lobbying and political expenditures		
	85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	N/A		
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?		
	N/A		
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
	86a		
b	Gross receipts, included on line 12, for public use of club facilities		
	86b		
87	501(c)(12) orgs Enter a Gross income from members or shareholders		
	87a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	87b		
88a	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
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0		
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 ▶ 0		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90a	List the states with which a copy of this return is filed ▶ NONE		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)	90b	3
91a	The books are in care of ▶ PETER THEISSEN, CHIEF PAID OFFICER 1511 CORNWALL AVE Located at ▶ BELLINGHAM, WA	Telephone no. ▶ 360-733-8670 ZIP + 4 ▶ 98225	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If " Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
		Yes	No
	91b		X

Part VI Other Information (continued)

- c** At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No
 If "Yes," enter the name of the foreign country ▶
- 92** Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here ▶
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 92 |

Part VII Analysis of Income-Producing Activities (See the 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 and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	49,952	
96 Dividends and interest from securities					
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 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					29,288
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))		0		49,952	29,288
105 Total (add line 104, columns (B), (D), and (E))					79,240

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the 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)
101	CAMPAIGN KICK-OFF & WRAP-UP SPECIAL EVENTS THAT HELPS TO COVER COST OF RUNNING THE CAMPAIGNS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(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
N/A	%			
	%			
	%			
	%			

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

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

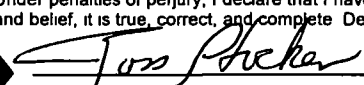
<p>106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity</p>	Yes	No
		X

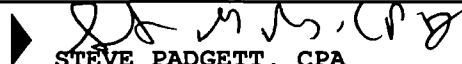
	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

<p>107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity</p>	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

<p>108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?</p>	Yes	No

Please Sign Here	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	
	Signature of officer 	Date 11/4/2008
	Type or print name and title Ross Stocker, Treasurer	

Paid Preparer's Use Only	Preparer's signature  STEVE PADGETT, CPA	Date 10/11/08	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Instr X) P00151785
	Firm's name (or yours if self-employed), address, and ZIP + 4 PADGETT & PADGETT, PLLC 1302 CLEVELAND AVE MOUNT VERNON, WA 98273	EIN 91-2085467	Phone no 360-424-1040	

**SCHEDULE A
(Form 990 or 990-EZ)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2007

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 page 1 of the 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 empl benefit plans & deferred comp	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the 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 ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

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 i of Part VI-B)		X
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			
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)? SEE PART V-A, FORM 990	X	
e	Transfer of any part of its income or assets?		X
3a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)		X
b	Did the organization have a section 403(b) annuity plan for its employees?		X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
b	Did the organization make any taxable distributions under section 4966?		
c	Did the organization make a distribution to a donor, donor advisor, or related person?		
d	Enter the total number of donor advised funds owned at the end of the tax year ▶ _____		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____		
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____		0
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____		0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that 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.)
- 11a 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.)
- 11b 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 - Type I
 - Type II
 - Type III-Functionally Integrated
 - Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
SEE STATEMENT 4 LISTING OF SUPPORTED ORGANIZATIONS					
				X	
Total					►

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 of the instructions.)

Part V Private School Questionnaire (See page 9 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?			
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?			
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?			
d Copies of all material used by the organization or on its behalf to solicit contributions?			
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?			
b Admissions policies?			
c Employment of faculty or administrative staff?			
d Scholarships or other financial assistance?			
e Educational policies?			
f Use of facilities?			
g Athletic programs?			
h Other extracurricular activities?			
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a Does the organization receive any financial aid or assistance from a governmental agency?			
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.			
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			

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 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	(a) Affiliated group totals	(b) To be completed for all electing organizations
Limits on Lobbying Expenditures					
(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-	41			
	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			
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 13 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(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 14 of the instructions.) **N/A**

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	Yes	No	Amount
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.)			

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

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Statement 1 - Form 990, Part I, Line 16 - Payments to Affiliates

Bus Name Address	Purpose	Amount
UNITED WAY OF AMERICA 701 N FAIRFAX ST ALEXANDRIA VA 22314	MEMBERSHIP DUES	\$ 20,543
ASSOC WA UNITED WAYS 2150 N 107TH ST STE 205 SEATTLE WA 98133-9009	MEMBERSHIP DUES	1,785
TOTAL		<u>\$ 22,328</u>

Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
NET UNREALIZED GAINS ON INVESTMENTS	\$ -12,914
SPECIAL EVENTS REPORTED GROSS IN AUDITED FINANCIAL	21,322
SPECIAL EVENTS REPORTED GROSS IN AUDITED FINANCIAL	-21,322
DECREASE IN BAD DEBT ALLOWANCE-CURRENT CAMPAIGN	-144,926
CHANGE IN DESIGNATIONS	-20,818
TOTAL	<u>\$ -178,658</u>

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Statement 3 - Form 990, Part II, Line 22b - Other Grants and Allocations

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity			FMV Expl
				Cash Contrib	NonCash Contrib	Book Value	
AMERICAN RED CROSS			\$	118,864	\$		
ARC OF WHATCOM COUNTY				22,483			
BELLINGHAM COMMUNITY CHILD CARE CEN				44,663			
BELLINGHAM MOUNTAIN RESCUE				6,245			
BIG BROTHERS AND BIG SISTERS				40,000			
BOYS' AND GIRLS' CLUB BLAINE							
BOYS' AND GIRLS' CLUB FERNDALE							
BOYS' AND GIRLS' CLUB LYNDEN							
BOYS' AND GIRLS' CLUB WHATCOM							
BRIGID COLLINS HOUSE				58,441			
CAMP FIRE SAMISH COUNCIL				101,172			
CATHOLIC COMMUNITY SERVICES				6,249			
DOMESTIC VIOLENCE & SEXUAL ASSAULT				41,743			
EVERGREEN AIDS				25,000			
GIRL SCOUTS TOTEM COUNCIL				8,743			
GRADS PROGRAM				18,000			
HEALTH SUPPORT CENTER				10,000			
				33,399			

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Federal Statements

Statement 3 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity		Book Value	BV Expl	FMV Expl
				Cash Contrib	NonCash Contrib			
INTERFAITH COMMUNITY HEALTH CLINIC			\$	8,271	\$			
LYDIA PLACE				22,000				
MAX HIGBEE RECREATION CENTER				12,490				
MOTHER BABY CENTER				16,542				
NORTHWEST YOUTH SERVICES				54,817				
OPPORTUNITY COUNCIL				57,896				
SALVATION ARMY				49,962				
SUN COMMUNITY SERVICES				36,392				
VISITING NURSE PERSONAL SERVICES				2,647				
WHATCOM CENTER FOR EARLY LEARNING				34,956				
WHATCOM COUNCIL ON AGING								
WHATCOM COUNSELLING AND PSYCHIATRIC								
WHATCOM FAMILY YMCA				93,678				
WHATCOM LITERACY COUNCIL				91,544				
WHATCOM VOLUNTEER CENTER				20,000				
WOMENCARE SHELTER				30,000				
YMCA				55,803				
				70,000				

Federal Statements

Statement 3 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity			FMV Expl
				Cash Contrib	NonCash Contrib	Book Value	
TECHNICAL AND COMMUNITY INITIATIVES							
DONOR DESIGNATIONS							
			\$ 37,748	\$			
			217,578				
TOTAL			<u>\$ 1,447,326</u>	<u>\$ 0</u>	<u>\$ 0</u>		

Statement 4 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising	
			\$	\$
EXPENSES				
COMPENSATION	49,437	32,959	82,397	
TOTAL	<u>\$ 49,437</u>	<u>\$ 32,959</u>	<u>\$ 82,397</u>	

Federal Statements**Statement 5 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
EXPENSES	\$	\$	\$	\$
CAMPAIGN SUPPLIES	4,180	1,254	836	2,090
INSURANCE	2,712	814	542	1,356
ADVERTISING	5,298	1,589	1,060	2,649
MISCELLANEOUS	2,238	671	448	1,119
BANK AND INVESTMENT FEES	3,285	985	657	1,643
EMPLOYEE RECRUITING	3,689	1,106	738	1,845
BAD DEBTS	12,189	3,656	2,438	6,095
TOTAL	<u>\$ 33,591</u>	<u>\$ 10,075</u>	<u>\$ 6,719</u>	<u>\$ 16,797</u>

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Statement 6 - Form 990, Part III - Organization's Primary Exempt Purpose

Description

THE UNITED WAY OF WHATCOM COUNTY IS ORGANIZED TO SOLICIT
AND RECEIVE CONTRIBUTIONS AND DISTRIBUTE TO AGENCIES
THAT PROVIDE SERVICES TO THE COMMUNITY OF WHATCOM COUNTY
IN THE PROMOTION OF THE HEALTH AND WELFARE.

Federal Statements**Statement 7 - Form 990, Part IV, Line 55 - Investments in Land, Buildings, and Equipment**

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
FURNITURE, FIXTURES AND EQUIPMENT	\$ 123,668	\$ 123,024	\$ 139,973	\$ 124,729
TOTAL	<u>\$ 123,668</u>	<u>\$ 123,024</u>	<u>\$ 139,973</u>	<u>\$ 124,729</u>

Statement 8 - Form 990, Part IV, Line 56 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation
BOARD DESIGNATED INVESTMENTS	\$ 179,863	\$ 170,610	MARKET
TOTAL	<u>\$ 179,863</u>	<u>\$ 170,610</u>	

Statement 9 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
OTHER ASSET	\$ 2,100	\$ 2,213
TOTAL	<u>\$ 2,100</u>	<u>\$ 2,213</u>

Statement 10 - Form 990, Part IV, Line 65 - Other Liabilities

Description	Beginning of Year	End of Year
DESIGNATIONS PAYABLE	\$ 217,578	\$ 238,396
OTHER LIABILITIES	4,600	4,713
TOTAL	<u>\$ 222,178</u>	<u>\$ 243,109</u>

Statement 11 - Form 990, Part IV-A - Other Revenue Included on Financial Statements

<u>Description</u>	<u>Amount</u>
SPECIAL EVENTS REPORTED GROSS IN AUDITED FINANCIAL STMTS	\$ 21,322
TOTAL	<u>\$ 21,322</u>

Statement 12 - Form 990, Part IV-A - Other Revenue Included on Return

<u>Description</u>	<u>Amount</u>
DONOR DESIGNATIONS	\$ 238,409
ALLOWANCE FOR BAD DEBT	144,926
TOTAL	<u>\$ 383,335</u>

Statement 13 - Form 990, Part IV-B - Other Expenses included on Financial Statements

<u>Description</u>	<u>Amount</u>
SPECIAL EVENTS REPORTED GROSS IN AUDITED FINANCIAL STMTS	\$ 21,322
TOTAL	<u>\$ 21,322</u>

Statement 14 - Form 990, Part IV-B - Other Expenses included on Return

<u>Description</u>	<u>Amount</u>
DONOR DESIGNATIONS	\$ 238,409
TOTAL	<u>\$ 238,409</u>

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Statement 15 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
TERRY BELCOE 1100 DUPONT STREET BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
ANDREW BODMAN WETERN WASH 'N UNI BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
GLEN NARDI PO BOX 1277 BELLINGHAM WA 98227	DIRECTOR	1	0	0	0
TONY BON 2090 THORTON ST. FERNDALÉ WA 98248	DIRECTOR	1	0	0	0
JENNIFER KUTCHER PO BOX 9750 BELLINGHAM WA 98227	TREASURER	2	0	0	0
DAVID BOYER PO BOX 937 FERNDALÉ WA 98248	BOARD DEV	2	0	0	0
STEPHEN OMTA 2901 SQUALICUM BELLINGHAM WA 98225	RESOURCE DEV	2	0	0	0
PEGGY ONUSTACK PO BOX 638 FERNDALÉ WA 98248	DIRECTOR	1	0	0	0
DENNIS JOINES PO BOX 580 BELLINGHAM WA 98227	DIRECTOR	1	0	0	0

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Statement 15 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
BRAD OWENS 1700 N. STATE STREE BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
GREG PEOHLMAN PO BOX X BELLINGHAM WA 98227	DIRECTOR	1	0	0	0
RAY TRZYINKA 1329 STATE STREET BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
LUKE VAN'T HOOG 4519 GRANDVIEW RD BLAINE WA 98231	DIRECTOR	1	0	0	0
JIM WAKEFIELD 1675 WESTBAKERVIE BELLINGHAM WA 98226	DIRECTOR	1	0	0	0
SUSAN ZOLLER 1306 DUPONT ST BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
PETER THEISEN 1511 CORNWALL AVE BELLINGHAM WA 98225	PRESIDENT	40	70,000	9,493	1,556
TAMARA TREGONING 1511 CORNWALL AVE BELLINGHAM WA 98225	PROGRAM ASSO	40	0	0	0
DIANNE BRADSHAW 1511 CORNWALL AVE BELLINGHAM WA 98225	BOOKKEEPER	40	0	0	0

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Statement 15 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
ROSS STOCKER 2200 RIMLAND DRIVE SUITE 300 BELLINGHAM WA 98226	DIRECTOR	1	0	0	0
PAT ATKINSON 600 LAKEWAY DRIVE BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
PAT HUDGENS PO BOX 5098 BELLINGHAM WA 98227	DIRECTOR	1	0	0	0
MATT BARNHART 112 OHIO STREET BELLINGHAM WA 98225	DIRECTOR	1	0	0	0
RICH HARBISON 3901 UNICK ROAD CONOCOPHILLIPS WA 98248	DIRECTOR	1	0	0	0
JEFF PITZER 4519 GRANDVIEW RD BLAINE WA 98231	DIRECTOR	1	0	0	0