

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WHATCOM COMMUNITY FOUNDATION		D Employer identification number 91-1726410
	Doing business as		E Telephone number 360-671-6463
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	1500 CORNWALL AVENUE 202		G Gross receipts \$ 33,430,113.
City or town, state or province, country, and ZIP or foreign postal code BELLINGHAM, WA 98225		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: MAURI INGRAM SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions	
J Website: WWW.WHATCOMCF.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1996	M State of legal domicile: WA

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CULTIVATE NEIGHBORLINESS. LIFT COMMUNITY VOICES. INVEST IN EQUITY AND HOPE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	13
	6 Total number of volunteers (estimate if necessary)	6	60
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	31,013,702.	9,227,796.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	505,601.	1,027,186.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	792,297.	1,874,202.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,311,600.	12,129,184.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	7,524,380.	8,237,535.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	964,137.	1,247,070.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	162,746.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	963,545.	781,174.	
19 Revenue less expenses. Subtract line 18 from line 12	9,452,062.	10,265,779.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	22,859,538.	1,863,405.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	61,418,992.	67,954,808.
		5,108,622.	5,512,534.
		56,310,370.	62,442,274.

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer	Date	
	MAURI INGRAM, PRESIDENT & CEO Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	MEGAN R. RYAN	MEGAN R. RYAN	12/01/23
	Firm's name	Firm's EIN	Check if self-employed <input type="checkbox"/> PTIN
	CLARK NUBER PS	91-1194016	P00737884
	Firm's address	Phone no. 425-454-4919	
	10900 NE 4TH ST STE 1400 BELLEVUE, WA 98004		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: TO CULTIVATE NEIGHBORLINESS. LIFT COMMUNITY VOICES. INVEST IN EQUITY AND HOPE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 7,731,894. including grants of \$ 7,161,374.) (Revenue \$ 61,673.) GRANTMAKING - ONE WAY THE WHATCOM COMMUNITY FOUNDATION PUTS DOLLARS TO WORK IS BY MAKING GRANTS. OUR TWO PRIMARY GRANTMAKING PROGRAMS ARE:

(1) COMPETITIVE & RELIEF GRANTS: WE HOLD MULTIPLE FUNDS FOR WHATCOM COUNTY FROM WHICH WE AWARD GRANTS ON A COMPETITIVE BASIS. SOME OF THE GRANTS HAVE A SPECIFIC FOCUS AREA. OTHERS ARE MORE BROADLY DESIGNED TO MEET OUR COMMUNITY'S CHANGING NEEDS. WE INVITE CREATIVITY AND IMAGINATION IN THE PREPARATION OF GRANT REQUESTS THAT HELP CREATE A COMMUNITY WHERE EVERYONE THRIVES. GRANTS ARE ALSO ISSUED TO SUPPORT FLOOD RELIEF EFFORTS AND DISASTER PREPAREDNESS.

(2) DONOR RECOMMENDED GRANTS: WE STEWARD A VARIETY OF DONOR ADVISED

4b (Code:) (Expenses \$ 309,030. including grants of \$ 207,458.) (Revenue \$) SCHOLARSHIP PROGRAM - THE FOUNDATION AWARDS SCHOLARSHIPS TO GRADUATES OF LOCAL HIGH SCHOOLS TO ATTEND POST-SECONDARY EDUCATION, HELPING REMOVE THE BARRIERS THAT STAND BETWEEN YOUNG PEOPLE AND THE EDUCATION THEY NEED TO BE SUCCESSFUL, AND DEMONSTRATING TO STUDENTS THAT THEIR COMMUNITY IS INVESTED IN THEIR POTENTIAL, THEIR FUTURE, AND THEIR SUCCESS.

4c (Code:) (Expenses \$ 942,654. including grants of \$ 867,952.) (Revenue \$ 936,612.) EMERGENCY FOOD ASSISTANCE PROGRAM - THE FOUNDATION BECAME A WASHINGTON STATE DEPARTMENT OF AGRICULTURE (WSDA) CONTRACTOR IN 2018, COORDINATING PAYMENTS TO LOCAL VENDORS FOR FOOD PURCHASES MADE BY LOCAL FOOD BANKS AND FOOD PANTRIES, OR REIMBURSING FOOD BANKS FOR THEIR DIRECT PURCHASES. THE WSDA CONTRACT WAS RENEWED FOR TWO YEARS IN JUNE 2019 AND AGAIN IN JUNE 2021.

4d Other program services (Describe on Schedule O.) (Expenses \$ 185,271. including grants of \$ 750.) (Revenue \$ 28,901.)

4e Total program service expenses 9,168,849.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed WA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
MARCUS WAROLIN - (360) 671 6463
1500 CORNWALL AVENUE, SUITE 202, BELLINGHAM, WA 98225

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MAURI INGRAM PRESIDENT & CEO	40.00 1.00			X				187,766.	0.	31,090.
(2) PAMELA JONS EXECUTIVE VICE PRESIDENT	40.00 0.00					X		160,850.	0.	28,204.
(3) MARCUS WAROLIN CONTROLLER	40.00 0.50					X		129,795.	0.	10,481.
(4) SARA NICHOLS CHIABAI VICE PRESIDENT	40.00 0.00					X		104,200.	0.	22,170.
(5) FRANCISCO RIOS CHAIR	1.50 0.00	X		X				0.	0.	0.
(6) FLO SIMON VICE-CHAIR	1.50 0.00	X		X				0.	0.	0.
(7) TASHA DEWEY TREASURER/SECRETARY	1.50 0.00	X		X				0.	0.	0.
(8) AARON BROWN DIRECTOR	1.00 0.00	X						0.	0.	0.
(9) CAROL DELLECKER DIRECTOR	1.00 0.00	X						0.	0.	0.
(10) CHUCK ROBINSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(11) KAREN OCCHIOGROSSO DIRECTOR	1.00 0.10	X						0.	0.	0.
(12) LUCAS GUTIERREZ SENGER DIRECTOR	1.00 0.00	X						0.	0.	0.
(13) STEVE SWANN (THROUGH NOV 2022) DIRECTOR	1.00 0.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							582,611.	0.	91,945.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							582,611.	0.	91,945.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 4

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
RMC ARCHITECTS, PLLC 1223 RAILROAD AVENUE, BELLINGHAM, WA 98225	ARCHITECTURAL SERVICES	128,551.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	376,895.				
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	8,850,901.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,544,966.				
	h	Total. Add lines 1a-1f			9,227,796.			
Program Service Revenue	2 a	EMERG. FOOD ASSISTANCE	Business Code	624200	936,612.	936,612.		
	b	PHILANTHROPIC FEES		561000	61,673.	61,673.		
	c	COMMUNITY SERVICES		900099	28,901.	28,901.		
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			1,027,186.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,290,842.		1,290,842.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	6a	(i) Real				
				(ii) Personal				
	b	Less: rental expenses ...	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities				
				(ii) Other				
					20,093,379.	1,790,910.		
	b	Less: cost or other basis and sales expenses	7b	19,329,457.	1,971,472.			
c	Gain or (loss)	7c	763,922.	-180,562.				
d	Net gain or (loss)			583,360.		583,360.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	10a						
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			12,129,184.	1,027,186.	0.	1,874,202.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	7,949,346.	7,949,346.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	207,459.	207,459.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	80,730.	80,730.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	218,856.	98,485.	87,542.	32,829.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	814,392.	323,477.	444,658.	46,257.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	48,111.	19,575.	24,982.	3,554.
9 Other employee benefits	79,602.	32,388.	41,334.	5,880.
10 Payroll taxes	86,109.	35,035.	44,713.	6,361.
11 Fees for services (nonemployees):				
a Management				
b Legal	27,809.	14,370.	10,830.	2,609.
c Accounting	52,983.		52,983.	
d Lobbying	3,750.	3,750.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	399,420.	288,112.	105,934.	5,374.
12 Advertising and promotion	53,772.	16,132.		37,640.
13 Office expenses	64,085.	25,362.	34,118.	4,605.
14 Information technology	44,999.	18,309.	23,366.	3,324.
15 Royalties				
16 Occupancy	37,650.	15,319.	19,550.	2,781.
17 Travel	567.	231.	294.	42.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	24,823.	7,098.	17,725.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	16,828.	6,847.	8,738.	1,243.
23 Insurance	9,031.	2,709.	5,419.	903.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a COMMUNITY SERVICES	17,683.	17,683.		
b MEMBERSHIPS & DUES	16,667.	3,100.	11,998.	1,569.
c DEV. & COMMUNICATIONS	11,107.	3,332.		7,775.
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	10,265,779.	9,168,849.	934,184.	162,746.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	857,711.	1	456,693.
	2 Savings and temporary cash investments	15,826,454.	2	4,301,247.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	110,236.	4	660,712.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	100,000.	7	250,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,634.	9	297.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 159,549.		
	b Less: accumulated depreciation	10b 127,416.		
	11 Investments - publicly traded securities	38,239,381.	11	57,903,813.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	6,237,333.	15	4,349,913.
16 Total assets. Add lines 1 through 15 (must equal line 33)	61,418,992.	16	67,954,808.	
Liabilities	17 Accounts payable and accrued expenses	141,930.	17	714,629.
	18 Grants payable	1,039,350.	18	623,667.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	3,823,030.	21	3,999,245.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	104,312.	24	157,365.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	17,628.
	26 Total liabilities. Add lines 17 through 25	5,108,622.	26	5,512,534.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	39,419,353.	27	57,972,359.
	28 Net assets with donor restrictions	16,891,017.	28	4,469,915.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	56,310,370.	32	62,442,274.
33 Total liabilities and net assets/fund balances	61,418,992.	33	67,954,808.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,129,184.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,265,779.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,863,405.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	56,310,370.
5	Net unrealized gains (losses) on investments	5	4,155,296.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	113,203.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	62,442,274.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,090,246.	3,156,116.	6,411,821.	31,013,702.	9,227,796.	54,899,681.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,090,246.	3,156,116.	6,411,821.	31,013,702.	9,227,796.	54,899,681.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						26,549,402.
6 Public support. Subtract line 5 from line 4.						28,350,279.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	5,090,246.	3,156,116.	6,411,821.	31,013,702.	9,227,796.	54,899,681.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	605,777.	560,330.	509,922.	662,369.	1,290,842.	3,629,240.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	6,073.					6,073.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		3,500.				3,500.
11 Total support. Add lines 7 through 10						58,538,494.
12 Gross receipts from related activities, etc. (see instructions)					12	2,776,798.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	48.43 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	46.89 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
 (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2019 AMOUNT: \$ 3,500.

SCHEDULE A, LIST OF UNUSUAL GRANTS RECEIVED:

DESCRIPTION: CASH - INTEREST ON RECEIVABLE

DATE: 06/30/21 AMOUNT: 180507.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

WHATCOM COMMUNITY FOUNDATION

Employer identification number

91-1726410

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 2,827,676.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 1,429,960.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 750,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 376,895.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 1,090,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ 192,600.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	REAL ESTATE _____ _____ _____	\$ 716,910.	07/07/22
6	REAL ESTATE (2) _____ _____ _____	\$ 1,090,000.	12/31/22
7	3 US TREASURY TIPS _____ _____ _____	\$ 192,600.	07/14/22
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2022

LHA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	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.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		6,000.
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		3,750.
j Total. Add lines 1c through 1i			9,750.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

TO SUPPORT YOUTH ADVOCACY EFFORTS

SUPPORTED A LOBBYIST FOR MULTIPLE COMMUNITY FOUNDATIONS TO EDUCATE

NATIONAL ELECTED OFFICIALS.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: WHATCOM COMMUNITY FOUNDATION; Employer identification number: 91-1726410

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple questions (1-9) regarding conservation easements, including checkboxes for various purposes, a table for tracking easements held at the end of the tax year, and yes/no questions about monitoring and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions (1a, 1b, 2) regarding the reporting of art and historical treasures, including fields for revenue and asset values.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	42,135,728.	25,123,559.	19,458,454.	19,078,974.	17,400,740.
b Contributions	5,829,562.	25,550,167.	1,117,045.	136,346.	1,159,742.
c Net investment earnings, gains, and losses	5,906,273.	-5,262,443.	5,662,748.	983,409.	1,374,335.
d Grants or scholarships	1,715,208.	1,860,927.	582,995.	345,597.	368,390.
e Other expenditures for facilities and programs	708,908.	875,027.	262,768.	161,222.	269,163.
f Administrative expenses	631,223.	539,601.	268,925.	233,456.	218,290.
g End of year balance	50,816,224.	42,135,728.	25,123,559.	19,458,454.	19,078,974.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 2.9900 %
 - b Permanent endowment 87.3800 %
 - c Term endowment 9.6300 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		112,661.	96,242.	16,419.
d Equipment		33,067.	18,009.	15,058.
e Other		13,821.	13,165.	656.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				32,133.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CHARITABLE LEAD ANNUITY TRUST	4,332,528.
(2) OPERATING RIGHT OF USE ASSET	17,385.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	4,349,913.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	17,628.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	17,628.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4:

ART RECEIVED IN A PRIOR YEAR WAS NOT VALUED, AS THE ART IS INTENDED TO BE LENT FOR EXHIBITION AND MAY BE GIFTED TO A SUITABLE ORGANIZATION, BUT MAY NOT BE SOLD.

PART IV, LINE 2B:

WHATCOM COMMUNITY FOUNDATION HOLDS FUNDS FOR OTHER 501(C)(3) ORGANIZATIONS AS AGENCY FUNDS. THE FUNDS ARE RECEIVED UNDER THE TERMS OF AGREEMENTS WITH CERTAIN QUALIFIED NOT-FOR-PROFIT ORGANIZATIONS THAT SPECIFY THEMSELVES AS THE ULTIMATE BENEFICIARY FOR THE FUNDS. IN ACCORDANCE WITH SFAS 136 (ASC 958), THESE FUNDS ARE CLASSIFIED AS AGENCY FUNDS.

Part XIII Supplemental Information *(continued)*

PART V, LINE 4:

EARNINGS FROM WHATCOM COMMUNITY FOUNDATION'S VARIOUS ENDOWMENT FUNDS

SUPPORT NUMEROUS FIELDS OF INTEREST, CHARITABLE AND EDUCATIONAL CAUSES,

STRENGTHENING ALL WHATCOM COUNTY COMMUNITIES THROUGH EFFECTIVE

PHILANTHROPY AND PHILANTHROPIC CIVIC ENGAGEMENT. EARNINGS FROM A

LEADERSHIP ENDOWMENT HELPS TO SUPPORT THE VARIOUS PROGRAMS AND SERVICES

THAT THE FOUNDATION PROVIDES.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		1,480.
RUSSIA AND NEIGHBORING STATES	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		14,500.
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		48,750.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		16,000.
3 a Subtotal	0	0			80,730.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			80,730.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH ASIA	TO FUND OPERATING COSTS FOR THE SCHOOL AND TO FUND THE FEEDING PROGRAM FOR	47,750.		0.		
		MIDDLE EAST AND NORTH AFRICA	MEDICAL AIDE TO TURKEY EARTHQUAKE RELIEF	6,000.		0.		
		RUSSIA AND NEIGHBORING STATES	MEAL SUPPORT, RELIEF EFFORTS IN UKRAINE	14,500.		0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **3**

3 Enter total number of other organizations or entities **0**

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

DUE DILIGENCE IS PERFORMED ON ALL GRANTS. ORGANIZATIONS THAT ARE AWARDED

RESTRICTED GRANTS ARE REQUIRED TO ACKNOWLEDGE GRANT PURPOSE; A GRANT

REPORT IS REQUIRED FOR ALL COMPETITIVE GRANTS.

PART II, COLUMN (D):

REGION: SOUTH ASIA

(D) PURPOSE OF GRANT: TO FUND OPERATING COSTS FOR THE SCHOOL AND TO FUND

THE FEEDING PROGRAM FOR 120 KIDS

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **WHATCOM COMMUNITY FOUNDATION** Employer identification number **91-1726410**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ALLIED ARTS OF WHATCOM COUNTY 1418 CORNWALL AVE BELLINGHAM, WA 98225	91-1177002	501(C)(3)	13,787.	0.			ARTS & CULTURE
ALTERNATIVES TO HUNGER DBA BELLINGHAM FOOD BANK - 1824 ELLIS STREET - BELLINGHAM, WA 98225	91-0918619	501(C)(3)	605,110.	0.			FOOD, AGRICULTURE & NUTRITION
BELLINGHAM FESTIVAL OF MUSIC PO BOX 818 BELLINGHAM, WA 98227	91-1599603	501(C)(3)	16,904.	0.			ARTS & CULTURE
BELLINGHAM PUBLIC LIBRARY 210 CENTRAL AVENUE, CS 9710 BELLINGHAM, WA 98227-9710	91-6001229	GOV	287,529.	0.			BUILDING COMMUNITY
BELLINGHAM PUBLIC SCHOOLS FOUNDATION - 1306 DUPONT ST - BELLINGHAM, WA 98225	91-1551087	501(C)(3)	38,310.	0.			EDUCATION
BELLINGHAM SYMPHONY ORCHESTRA PO BOX 5892 BELLINGHAM, WA 98227-5892	91-1003176	501(C)(3)	15,044.	0.			ARTS & CULTURE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 98.

3 Enter total number of other organizations listed in the line 1 table 0.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2022

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BELLINGHAM TECHNICAL COLLEGE FOUNDATION - 3028 LINDBERGH AVENUE - BELLINGHAM, WA 98225	91-1658027	501(C)(3)	39,750.	0.			EDUCATION
BELLINGHAM WHATCOM PUBLIC FACILITIES DISTRICT - 210 LOTTIE ST - BELLINGHAM, WA 98225	91-6001229	GOV	32,082.	0.			ARTS & CULTURE
BLUE SKIES FOR CHILDREN 2505 CEDARWOOD AVENUE, STE. 5 BELLINGHAM, WA 98225	91-2061794	501(C)(3)	14,350.	0.			MENTAL HEALTH & CRISIS INTERVENTION
BRIGID COLLINS HOUSE 1231 N. GARDEN STREET #200 BELLINGHAM, WA 98225	94-3121951	501(C)(3)	18,609.	0.			MENTAL HEALTH & CRISIS INTERVENTION
BROTHERHOOD RISE CENTER 2136 MARTIN LUTHER KING JR WAY TACOMA, WA 98405-3838	84-1728192	501(C)(3)	17,000.	0.			HUMAN SERVICES
CENTER FOR VICTIMS OF TORTURE 2356 UNIVERSITY AVENUE W SUITE 430 ST. PAUL, MN 55114	36-3383933	501(C)(3)	10,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
CHILDREN OF THE SETTING SUN PRODUCTIONS - PO BOX 1571 - BELLINGHAM, WA 98227	47-5005550	501(C)(3)	20,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
CHUCKANUT HEALTH FOUNDATION PO BOX 5641 BELLINGHAM, WA 98227-5641	91-1192943	501(C)(3)	47,311.	0.			PUBLIC SAFETY, DISASTER PLANNING & RELIEF
CITY OF BELLINGHAM ATTN: FINANCE DEPARTMENT 210 LOTTIE STREET - BELLINGHAM, WA 98225	91-6001229	GOV	20,500.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMON THREADS FARM PO BOX 841 BELLINGHAM, WA 98227	20-5163417	501(C)(3)	8,875.	0.			FOOD, AGRICULTURE & NUTRITION
COMPASS HEALTH PO BOX 3810 M/S 49 EVERETT, WA 98213	91-1180810	501(C)(3)	15,557.	0.			MENTAL HEALTH & CRISIS INTERVENTION
CORDATA PRESBYTERIAN CHURCH 400 MEADOWBROOK COURT BELLINGHAM, WA 98226	91-0636510	501(C)(3)	41,661.	0.			RELIGIOUS
DOWNTOWN BELLINGHAM PARTNERSHIP 114 WEST MAGNOLIA, #504 BELLINGHAM, WA 98225	31-1762690	501(C)(3)	11,000.	0.			PEOPLE WITH DISABILITIES
ETHNIC SUPPORT COUNCIL 1213 14TH AVENUE LONGVIEW, WA 98632	91-1591153	501(C)(3)	10,000.	0.			HUMAN SERVICES
FAMILIES EMPOWERED AND SUPPORTING TREATMENT OF EATING DISORDERS - 26 F CONGRESS STREET, STE 117 - SARATOGA SPRINGS, NY 12866-4168	26-4706974	501(C)(3)	10,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
FERNDALE SCHOOL DISTRICT ATTN: ACCOUNTING DPT PO BOX 698 FERNDALE, WA 98248	91-1943385	GOV	20,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
FOOTHILLS FOOD BANK 8255 KENDALL RD MAPLE FALLS, WA 98266	91-1347974	501(C)(3)	20,500.	0.			FOOD, AGRICULTURE & NUTRITION
FRIENDS OF BIRCH BAY LIBRARY 4550 BIRCH BAY LYNDEN RD, #1182 BLAINE, WA 98230	81-4112980	501(C)(3)	25,000.	0.			BUILDING COMMUNITY

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDS OF THE REPUBLIC LIBRARY 794 S CLARK AVE REPUBLIC, WA 99166-8823	91-6061229	501(C)(3)	15,000.	0.			COMMUNITY & NEIGHBORHOOD IMPROVEMENT
HABITAT FOR HUMANITY IN WHATCOM COUNTY - 1825 CORNWALL AVE. - BELLINGHAM, WA 98225	91-1409512	501(C)(3)	8,000.	0.			PEOPLE WITH DISABILITIES
HEIFER INTERNATIONAL 1 WORLD AVENUE LITTLE ROCK, AR 72202	35-1019477	501(C)(3)	50,533.	0.			HUMAN SERVICES
HOPE CARE CLINIC 1625 N WENATCHEE AVE WENATCHEE, WA 98801-1158	84-3948838	501(C)(3)	12,550.	0.			HEALTHCARE
INSTITUTE FOR BLACK JUSTICE PO BOX 791 SPANAWAY, WA 98387-0791	85-2866010	501(C)(3)	25,000.	0.			CIVIC ENGAGEMENT & ADVOCACY
INSTITUTE FOR WASHINGTON'S FUTURE 2720 VALENCIA STREET BELLINGHAM, WA 98226	91-0931421	501(C)(3)	38,207.	0.			DIVERSITY, EQUITY & INCLUSION
INTERFAITH COALITION OF WHATCOM COUNTY - PO BOX 30767 - BELLINGHAM, WA 98228	91-1202013	501(C)(3)	6,988.	0.			HOUSING & SHELTER
KITSAP BLACK STUDENT UNION 4344 CHANTING CIR SW PORT ORCHARD, WA 98367-6222	88-2982666	501(C)(3)	10,000.	0.			CIVIC ENGAGEMENT & ADVOCACY
KULSHAN COMMUNITY LAND TRUST 1715 C ST STE 201 BELLINGHAM, WA 98225	91-1995485	501(C)(3)	5,750.	0.			HOUSING & SHELTER

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KULSHAN COMMUNITY MEDIA AKA KMRE PO BOX 2723 BELLINGHAM, WA 98227	82-5093305	501(C)(3)	30,250.	0.			NEWS & INFORMATION
LAW ADVOCATES PO BOX 937 BELLINGHAM, WA 98227	91-1537479	501(C)(3)	8,424.	0.			CRIMINAL & LEGAL
LHAQ' TEMISH FOUNDATION 2665 KWINA ROAD BELLINGHAM, WA 98226	91-1836621	501(C)(3)	20,875.	0.			MENTAL HEALTH & CRISIS INTERVENTION
LIGHTHOUSE MISSION MINISTRIES 910 WEST HOLLY STREET PO BOX 548 BELLINGHAM, WA 98227-0548	91-0659437	501(C)(3)	11,253.	0.			HOUSING & SHELTER
LUMMI ISLAND HERITAGE TRUST P.O. BOX 158 LUMMI ISLAND, WA 98262	91-1785342	501(C)(3)	10,000.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
LYDIA PLACE PO BOX 28487 BELLINGHAM, WA 98228	94-3111948	501(C)(3)	70,901.	0.			HUMAN SERVICES
MAKE.SHIFT 306 FLORA ST. BELLINGHAM, WA 98225	26-2871326	501(C)(3)	20,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
MAUI HUMANE SOCIETY PO BOX 1047 PUUNENE, HI 96784	99-6000953	501(C)(3)	12,000.	0.			ANIMAL RELATED
MAUI YOUTH & FAMILY SERVICES, INC. POST OFFICE BOX 790006 PAIA, HI 96779	99-0221127	501(C)(3)	240,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAX HIGBEE CENTER 1210 BAY ST. #102 BELLINGHAM, WA 98225	91-1275451	501(C)(3)	45,000.	0.			PUBLIC SAFETY, DISASTER PLANNING & RELIEF
MEDECINS SANS FRONTIERES USA, INC. DBA DOCTORS WITHOUT BORDERS - PO BOX 5030 - HAGERSTOWN, MD 21741-5030	13-3433452	501(C)(3)	12,880.	0.			HEALTHCARE
MERCY HOUSING NORTHWEST 6930 MARTIN LUTHER KING JR. WAY S. SEATTLE, WA 98118	91-1546525	501(C)(3)	1,489,000.	0.			HOUSING & SHELTER
MOUNT BAKER SCHOOL DISTRICT #507 PO BOX 95 DEMING, WA 98244	91-1171985	GOV	30,000.	0.			EDUCATION
MOUNT BAKER THEATRE 104 N. COMMERCIAL ST. BELLINGHAM, WA 98225	91-1208766	501(C)(3)	90,972.	0.			ARTS & CULTURE
MT. BAKER PLANNED PARENTHOOD 1509 CORNWALL AVENUE BELLINGHAM, WA 98225	91-0846274	501(C)(3)	114,017.	0.			HEALTH & WELLNESS
MULTICULTURAL SERVICE CENTER OF SOUTH SOUND - 45TH LOOP SE - OLYMPIA, WA 98501	87-3831772	501(C)(3)	15,000.	0.			CIVIC ENGAGEMENT & ADVOCACY
NADINE'S HOUSE PO BOX 1651 PORT TOWNSEND, WA 98368	88-1704782	501(C)(3)	12,000.	0.			ARTS & CULTURE
NAMI OF WHATCOM COUNTY PO BOX 5571 BELLINGHAM, WA 98227	91-1245978	501(C)(3)	21,047.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEW HOPE COMMUNITY DEVELOPMENT INSTITUTE - P.O. BOX 24552 - SEATTLE, WA 98124	85-0698487	501(C)(3)	24,000.	0.			COMMUNITY & NEIGHBORHOOD IMPROVEMENT
NEXT CHAPTER FOUNDATION P.O BOX 8395 TACOMA, WA 98419	83-1067193	501(C)(3)	25,000.	0.			HOUSING & SHELTER
NOOKSACK SALMON ENHANCEMENT ASSOCIATION - 3057 E. BAKERVIEW ROAD - BELLINGHAM, WA 98226	94-3140165	501(C)(3)	363,283.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
NOOKSACK VALLEY SCHOOL DISTRICT PO BOX 4307 EVERSON, WA 98276	91-1172018	GOV	20,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
NORTH CASCADES INSTITUTE 810 STATE ROUTE 20 SEDRO WOOLLEY, WA 98284	91-1327775	501(C)(3)	9,000.	0.			ENVIRONMENT
NORTHWEST IMMIGRANT RIGHTS PROJECT 615 2ND AVENUE SUITE 400 SEATTLE, WA 98104	91-1393082	501(C)(3)	20,000.	0.			DIVERSITY, EQUITY & INCLUSION
NORTHWEST YOUTH SERVICES 1020 N STATE STREET BELLINGHAM, WA 98225	91-0970561	501(C)(3)	31,633.	0.			HOUSING & SHELTER
OPPORTUNITY COUNCIL 1111 CORNWALL AVE BELLINGHAM, WA 98225	91-0787820	501(C)(3)	13,800.	0.			BUILDING COMMUNITY
OUR SAVIOUR'S LUTHERAN CHURCH FOR HAPPY VALLEY NEIGHBORHOOD ASSOCIATION - 1720 HARRIS AVE - BELLINGHAM, WA 98225	91-0897865	501(C)(3)	6,000.	0.			HOUSING & SHELTER

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OUR TREEHOUSE 909 SQUALICUM WAY, STE 106 BELLINGHAM, WA 98225	91-1948513	501(C)(3)	5,790.	0.			MENTAL HEALTH & CRISIS INTERVENTION
PARTNERS IN HEALTH A NONPROFIT CORPORATION - PO BOX 996 - FREDERICK, MD 21705-9942	04-3567502	501(C)(3)	11,000.	0.			HEALTHCARE
PEACEHEALTH ST. JOSEPH MEDICAL CENTER FOUNDATION - LOCK BOX 1099 PO BOX 35146 - SEATTLE, WA 98124-5146	72-1545902	501(C)(3)	13,500.	0.			HEALTHCARE
PICKFORD FILM CENTER P. O. BOX 2521 BELLINGHAM, WA 98227	91-1891456	501(C)(3)	15,307.	0.			ARTS & CULTURE
PNW PLATEFUL 4073 HANNEGAN ROAD, STE B BELLINGHAM, WA 98226	88-1417293	501(C)(3)	40,000.	0.			FOOD, AGRICULTURE & NUTRITION
RE SOURCES 2309 MERIDIAN STREET BELLINGHAM, WA 98225	91-1243957	501(C)(3)	62,050.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
RUNNING FOR COMBAT VETERANS 2330 NEVADA STREET BELLINGHAM, WA 98229	83-0568462	501(C)(3)	9,000.	0.			DIVERSITY, EQUITY & INCLUSION
SAHAK KHEMARARAM BUDDHIST ASSOCIATION - 824 S 100TH ST - SEATTLE, WA 98168-1529	91-1681564	501(C)(3)	23,000.	0.			RELIGIOUS
SKOOKUM KIDS 316 E. MCLEOD RD, #108 BELLINGHAM, WA 98226	47-1968315	501(C)(3)	20,500.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTH FORK VALLEY COMMUNITY ASSOCIATION - 4106 VALLEY HWY - DEMING, WA 98244	80-0385202	501(C)(3)	38,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
ST. PAUL'S EPISCOPAL CHURCH 2117 WALNUT STREET BELLINGHAM, WA 98225	91-0200430	501(C)(3)	8,200.	0.			RELIGIOUS
SUDANESE AMERICAN UNITY ASSOCIATION - 9308 EVERGREEN WAY, UNIT B - EVERETT, WA 98204-7129	81-4116827	501(C)(3)	23,000.	0.			BUILDING COMMUNITY
SUSTAINABLE CONNECTIONS 1701 ELLIS ST, #221 BELLINGHAM, WA 98225	75-3041952	501(C)(3)	855,500.	0.			FOOD, AGRICULTURE & NUTRITION
THE COMMUNITY BOATING CENTER 555 HARRIS AVE. BELLINGHAM, WA 98225	20-4946594	501(C)(3)	133,500.	0.			REC & SPORTS
UNITY CARE NORTHWEST 1616 CORNWALL AVENUE, STE 205 BELLINGHAM, WA 98225	91-2168190	501(C)(3)	20,033.	0.			HEALTHCARE
UNKITAWA P.O. BOX 127 KENT, WA 98031	83-2398323	501(C)(3)	19,000.	0.			BUILDING COMMUNITY
VAMOS OUTDOORS PROJECT 1210 ELLIS STREET BELLINGHAM, WA 98225	82-5321659	501(C)(3)	33,625.	0.			MENTAL HEALTH & CRISIS INTERVENTION
VASHON MAURY COMMUNITY FOOD BANK PO BOX 1205 VASHON, WA 98070	94-3165664	501(C)(3)	10,000.	0.			FOOD, AGRICULTURE & NUTRITION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WA-GRO FOUNDATION 6406 208TH ST SW LYNNWOOD, WA 98036-7409	80-0960702	501(C)(3)	20,000.	0.			DIVERSITY, EQUITY & INCLUSION
WESTERN WASHINGTON UNIVERSITY FOUNDATION - 516 HIGH ST. - BELLINGHAM, WA 98225	91-6073519	501(C)(3)	144,909.	0.			DIVERSITY, EQUITY & INCLUSION
WHATCOM CENTER FOR EARLY LEARNING 2001 H STREET BELLINGHAM, WA 98225	91-1526226	501(C)(3)	36,172.	0.			MENTAL HEALTH & CRISIS INTERVENTION
WHATCOM CLUBHOUSE 1331 MEADOR AVE., J-106 BELLINGHAM, WA 98229	88-3460937	501(C)(3)	30,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
WHATCOM COMMUNITY COLLEGE FOUNDATION - 237 W. KELLOGG RD. - BELLINGHAM, WA 98226	94-3064448	501(C)(3)	20,988.	0.			SCHOLARSHIPS
WHATCOM COUNCIL ON AGING 315 HALLECK STREET BELLINGHAM, WA 98225	91-0784024	501(C)(3)	171,247.	0.			HEALTH & WELLNESS
WHATCOM COUNTY SHERIFF'S OFFICE 311 GRAND AVENUE, PUBLIC SAFETY BUILDING - BELLINGHAM, WA 98225-4082	91-6001383	GOV	20,152.	0.			PUBLIC SAFETY, DISASTER PLANNING & RELIEF
WHATCOM DISPUTE RESOLUTION CENTER 206 PROSPECT STREET BELLINGHAM, WA 98225	91-1552277	501(C)(3)	18,328.	0.			BUILDING COMMUNITY
WHATCOM FAMILY & COMMUNITY NETWORK 2303 MOORE STREET BELLINGHAM, WA 98229	91-1631944	501(C)(3)	36,830.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHATCOM FAMILY Y M C A 1256 N. STATE ST. BELLINGHAM, WA 98225	91-0482690	501(C)(3)	23,035.	0.			MENTAL HEALTH & CRISIS INTERVENTION
WHATCOM HOSPICE FOUNDATION LOCK BOX 1097-GIFT PROCESSING PO BO SEATTLE, WA 98124-5146	94-3146369	501(C)(3)	6,050.	0.			HEALTHCARE
WHATCOM LAND TRUST 412 N. COMMERCIAL ST. BELLINGHAM, WA 98225	91-1246994	501(C)(3)	341,246.	0.			NATURAL RESOURCES CONSERVATION PROTECTION
WHATCOM LITERACY COUNCIL PO BOX 1292 BELLINGHAM, WA 98227	91-1220307	501(C)(3)	5,910.	0.			EDUCATION
WHATCOM LONG TERM RECOVERY GROUP PO BOX 52 EVERSON, WA 98247	87-4509224	501(C)(3)	497,744.	0.			WHATCOM FLOOD RELIEF FROM NOV 15, 2021 DISASTER
WHATCOM MILLION TREES PROJECT C/O MICHAEL FEERER 4107 HARRISON ST BELLINGHAM, WA 98229	86-3913386	501(C)(3)	10,000.	0.			ENVIRONMENT
WHATCOM MOUNTAIN BIKE COALITION 770 E. HOLLY STREET BELLINGHAM, WA 98225	20-4994769	501(C)(3)	9,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION
WHATCOM MUSEUM FOUNDATION 121 PROSPECT ST. BELLINGHAM, WA 98225	91-6174771	501(C)(3)	29,054.	0.			ARTS & CULTURE
WHATCOM PARKS AND RECREATION FOUNDATION - 1200 HARRIS AVE., SUITE 408 - BELLINGHAM, WA 98225	91-1503600	501(C)(3)	11,468.	0.			ENVIRONMENT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WILD WHATCOM PO BOX 4457 BELLINGHAM, WA 98227	90-0791289	501(C)(3)	15,500.	0.			ENVIRONMENT
YOGA BEHIND BARS PO BOX 84494 SEATTLE, WA 98124	20-8867242	501(C)(3)	20,000.	0.			MENTAL HEALTH & CRISIS INTERVENTION

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
COLLEGE SCHOLARSHIPS	82	0.	207,459.	BOOK	TUITION SCHOLARSHIPS

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

DUE DILIGENCE IS PERFORMED ON ALL GRANTEES, WHICH CONSISTS OF VERIFYING TAX

STATUS AND NON INCLUSION ON A KNOWN HATE GROUP LISTING. ORGANIZATIONS THAT

ARE AWARDED RESTRICTED GRANTS ARE REQUIRED TO ACKNOWLEDGE GRANT PURPOSE AND

PROVIDE A GRANT REPORT WHEN APPROPRIATE. WHEN THERE IS A POSITIVE HISTORY

WITH A GRANTEE ORGANIZATION, TRUST BASED PHILANTHROPY MAY BE UTILIZED.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

WHATCOM COMMUNITY FOUNDATION

Employer identification number

91-1726410

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MAURI INGRAM PRESIDENT & CEO	(i)	183,566.	4,200.	0.	18,777.	12,313.	218,856.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PAMELA JONS EXECUTIVE VICE PRESIDENT	(i)	159,650.	1,200.	0.	16,085.	12,119.	189,054.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

THE BOARD APPROVED A PERFORMANCE BONUS FOR THE CEO/PRESIDENT AT THE END OF

THE YEAR AS PART OF THEIR SALARY REVIEW PROCESS. THE CEO/PRESIDENT APPROVED

BONUSES FOR ALL STAFF INCLUDING THE EXECUTIVE VICE PRESIDENT.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	17	735,856.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential	X	3	1,806,910.	APPRAISAL
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (<u>COMPUTER TABLET</u>)	X	14	2,200.	FAIR MARKET VALUE
26 Other (_____)				
27 Other (_____)				
28 Other (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	2
--	----	---

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2022

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE AMOUNT REPORTED IN COLUMN (B) FOR PUBLICLY TRADED SECURITIES IS THE NUMBER OF CONTRIBUTIONS RECEIVED. THE AMOUNT REPORTED IN COLUMN (B) FOR ALL OTHER ITEMS IS THE NUMBER OF ITEMS RECEIVED.

SCHEDULE M, LINE 32B:

BARRON SMITH DAUGERT, PLLC AND BARRON QUINN BLACKWOOD, PLLC ASSISTED IN DRAFTING GIFT AGREEMENTS. THE ORIGINAL OWNER'S REAL ESTATE AGENT WAS USED FOR THE SALE OF 2 HOUSES AND A SEPARATE AGENT WAS HIRED FOR 1 HOUSE SALE.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

WHATCOM COMMUNITY FOUNDATION

Employer identification number

91-1726410

FORM 990, PART I, LINE 6:

THE VOLUNTEERS ARE MADE UP OF OUR BOARD MEMBERS, COMMITTEE MEMBERS AND
SCHOLARSHIP COMMITTEE MEMBERS. BOARD AND COMMITTEE MEMBERS SERVE AN
AVERAGE OF 2-4 HOURS PER MONTH. SCHOLARSHIP VOLUNTEERS SERVE AN AVERAGE
OF 1 HOUR PER MONTH.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

FUNDS. GRANTS ARE AWARDED FROM THESE FUNDS BASED UPON RECOMMENDATIONS
FROM THE DONORS OR THEIR DESIGNATED REPRESENTATIVES. GRANTS CAN BE
MADE TO LOCAL, NATIONAL AND INTERNATIONAL NONPROFIT ENTITIES. ALL
GRANTS ALIGN WITH COMMUNITY FOUNDATION VISION, MISSION AND VALUES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

VARIOUS PROJECTS AND PROGRAMS, INCLUDING: AN EQUITY/ANTI-RACISM
INITIATIVE, DEVELOPMENT OF A MIXED-USE PROJECT THAT INCLUDES A LOCAL
FOOD CAMPUS, EARLY LEARNING CENTER, WORKFORCE HOUSING AND NONPROFIT
OFFICES, AS WELL AS THE YOUTH PHILANTHROPY PROJECT, AND STRENGTHENING
NON-PROFITS WORK.

EXPENSES \$ 185,271. INCLUDING GRANTS OF \$ 750. REVENUE \$ 28,901.

FORM 990, PART VI, SECTION B, LINE 11B:

THE PUBLIC DISCLOSURE COPY OF THE FORM 990 IS SENT TO ALL DIRECTORS FOR
REVIEW PRIOR TO THE BOARD MEETING. THE FILING COPY OF FORM 990 IS MADE
AVAILABLE AT THE BOARD MEETING FOR REVIEW BY EACH DIRECTOR PRIOR TO FILING
WITH THE IRS.

Name of the organization WHATCOM COMMUNITY FOUNDATION	Employer identification number 91-1726410
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FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST DECLARATIONS ARE COMPLETED ANNUALLY AND ARE AVAILABLE

AT ALL MEETINGS. IN ADDITION, MEMBERS ARE REQUIRED TO DECLARE ANY POTENTIAL

CONFLICT AND MUST ABSTAIN FROM VOTING WHEN A CONFLICT ARISES. DECLARATIONS

AND ABSTENTIONS ARE RECORDED IN THE MEETING MINUTES.

FORM 990, PART VI, SECTION B, LINE 15A:

A TASK FORCE OF CURRENT BOARD MEMBERS WAS FORMED IN 2019 TO CONDUCT A

COMPENSATION REVIEW FOR PRESIDENT/CEO MAURI INGRAM FOR HER FY22 SALARY. THE

TASK FORCE EXAMINED SALARY BENCHMARK DATA FROM THE COUNCIL ON FOUNDATION'S

FOR CEO POSITIONS AT OTHER COMMUNITY FOUNDATIONS AND GRANTMAKING

ORGANIZATIONS AND ALSO CONSIDERED EXECUTIVE COMPENSATION FOR SIMILAR

GRANTMAKING ORGANIZATIONS BOTH WITHIN THE LOCAL MARKET AS WELL AS REGIONAL

AND NATIONAL ORGANIZATIONS, USING DATA FROM 990 FILINGS. BASED ON THEIR

FINDINGS, THE TASK FORCE RECOMMENDED AN ADJUSTMENT TO THE CEO COMPENSATION,

WHICH WAS REVIEWED AND APPROVED AT A SPECIAL MEETING OF THE FOUNDATION'S

BOARD OF DIRECTORS. COMPENSATION WAS LAST REVIEWED IN 2023.

FORM 990, PART VI, SECTION C, LINE 19:

CONSOLIDATED AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON OUR WEBSITE;

GOVERNING DOCUMENTS AND POLICIES SUCH AS CONFLICT OF INTEREST POLICY ARE

AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN TRUST 113,203.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization <p align="center">WHATCOM COMMUNITY FOUNDATION</p>	Employer identification number <p align="center">91-1726410</p>
--	--

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
THE MILLWORKS LLC - 32-0060240 1500 CORNWALL AVENUE, SUITE #202 BELLINGHAM, WA 98225	REAL ESTATE HOLDING COMPANY	WASHINGTON	0.	0.	WHATCOM COMMUNITY FOUNDATION

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LAKELAND FOUNDATION - 84-3741868 1500 CORNWALL AVENUE, SUITE #202 BELLINGHAM, WA 98225	PRESERVE LAKELAND FARMS	WASHINGTON	501(C)(3)	LINE 12A, I	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2022

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b		X
1c		X
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l	X	
1m		X
1n	X	
1o	X	
1p		X
1q	X	
1r		X
1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

